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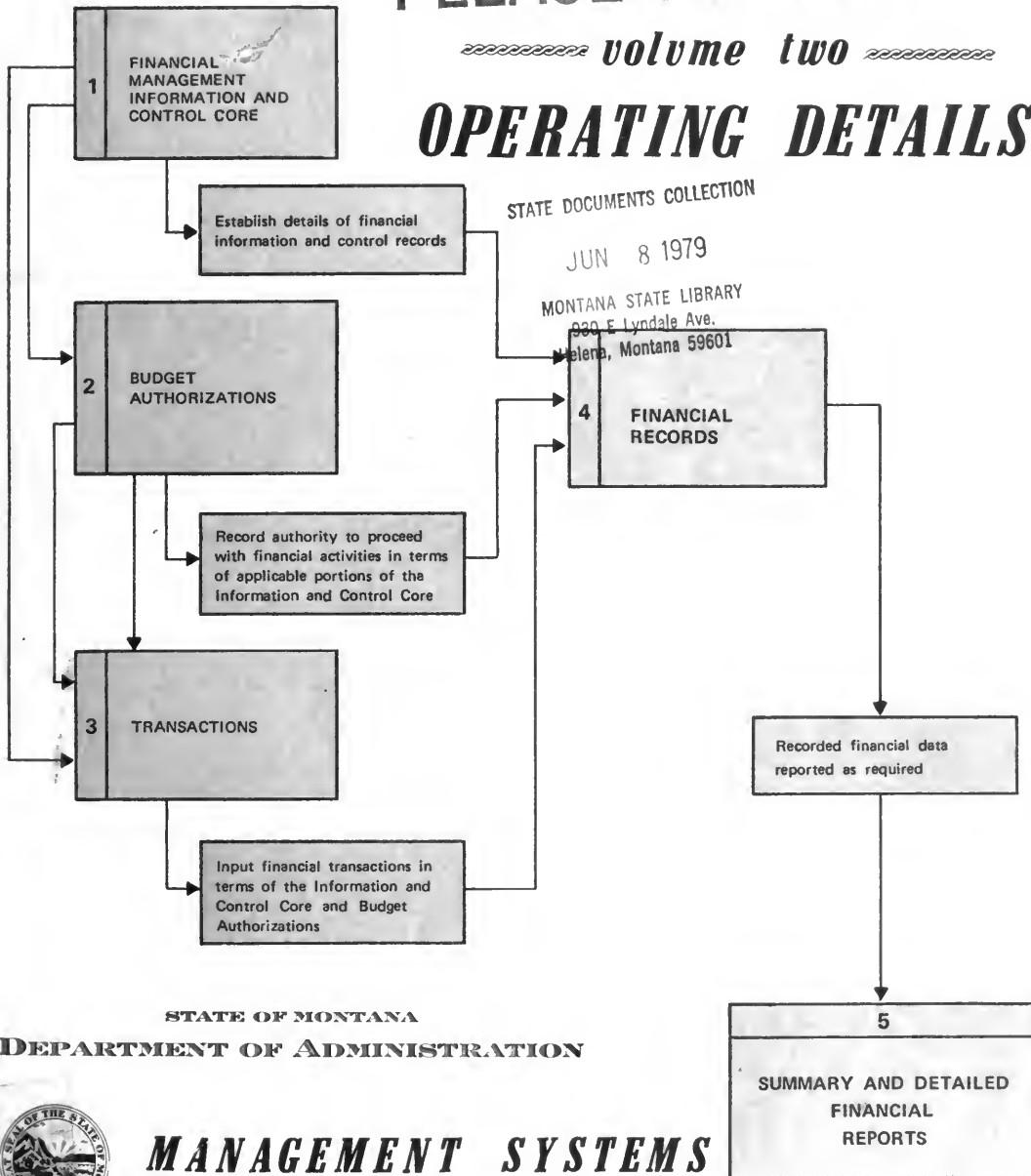
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STATEWIDE BUDGETING AND ACCOUNTING SYSTEM

PLEASE RETURN

~~~~~ volume two ~~~~~

## OPERATING DETAILS



STATE OF MONTANA  
DEPARTMENT OF ADMINISTRATION



MANAGEMENT SYSTEMS

SUMMARY AND DETAILED  
FINANCIAL  
REPORTS

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## **STATEWIDE BUDGETING AND ACCOUNTING SYSTEM**

### **VOLUME TWO**

#### **OPERATIONAL DETAILS**

##### **INTRODUCTION**

The Operational Details volume of the proposed Statewide Budgeting and Accounting System describes the basic transactions to be recorded in the System and provides an analysis of the general ledger control accounts relative to the transaction descriptions.

This volume is designed to be used in conjunction with, and is a continuation of Volume One – Basic Proposal.

## **TRANSACTION DESCRIPTIONS**

### **INTRODUCTION**

The following descriptions of transactions are provided to assist the accounting technician select the correct general ledger control account entry to record a transaction. Although the major entries have been identified, not all possible entries have been. As the System develops, additional entries will be added as required to provide a complete analysis of possible transactions.

### **GENERAL LEDGER CORRELARY**

While it is still possible for the technician to generate an entry to the general ledger, care must be taken to recognize and consider the control account—subsidiary ledger relationship. As shown below, each entry to specific control accounts will automatically generate an entry in identified subsidiary ledgers.

| CONTROL<br>ACCOUNT<br>CODE | SUBSIDIARY LEDGER CORRELARY |                      |         |                          |        |         |
|----------------------------|-----------------------------|----------------------|---------|--------------------------|--------|---------|
|                            | CONTROL                     |                      |         | DETAIL                   |        |         |
|                            | FORM<br>(LEDGER)<br>CODE    | TRANSACTION CODE (1) |         | FORM<br>(LEDGER)<br>CODE | AFFECT |         |
|                            |                             | DEBITS               | CREDITS |                          | DEBITS | CREDITS |
| 1104                       |                             |                      |         | 441                      | +      | -       |
| 1201                       | 432                         | 2849                 | 2948    | 442                      | +      | -       |
| 1202                       |                             |                      |         | 442                      | +      | -       |
| 1203                       |                             |                      |         | 442                      | +      | -       |
| 1204                       |                             |                      |         | 442                      | +      | -       |
| 1205                       | 432                         | 2849                 | 2948    | 442                      | +      | -       |
| 1701                       | 431                         | 3859                 | (2)     |                          |        | -       |
| 1702                       | 431                         | 3859                 | (2)     |                          |        | -       |
| 1703                       | 431                         | 3859                 | (2)     |                          |        | -       |
| 1704                       | 431                         | 3859                 | (2)     |                          |        | -       |
| 1705                       | 431                         | 3859                 | (2)     |                          |        | -       |
| 1706                       | 431                         | 3869                 | (3)     |                          |        | -       |
| 1802                       | 431                         | 3859                 | (4)     |                          |        | -       |
| 1803                       | 431                         | 2859                 | 2958    | 444                      | +      | -       |
| 1901                       | 431                         | 3859                 | 3958    |                          |        | -       |
| 1902                       | 431                         | 3859                 | 3958    |                          |        | -       |
| 1903                       | 431                         | 3859                 | 3958    |                          |        | -       |
| 1904                       | 431                         | 3859                 | 3958    |                          |        | -       |
| 1905                       | 431                         | 3859                 | 3958    |                          |        | -       |
| 2101                       |                             |                      |         | 443                      | -      | +       |
| 3101                       | 431                         | 1849                 | 1949    |                          |        | -       |
| 3102                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3103                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3104                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3105                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3106                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3107                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3108                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3109                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3110                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3111                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3112                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3113                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3114                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3115                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3116                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3117                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3118                       | 432                         | 1848                 | 1949    |                          |        | -       |
| 3202                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3203                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3204                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3205                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3206                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3207                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3208                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3209                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3210                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3211                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3212                       | 431                         | 1858                 | 1959    |                          |        | -       |
| 3213                       | 431                         | 1858                 | 1959    |                          |        | -       |

| CONTROL<br>ACCOUNT<br>CODE | SUBSIDIARY LEDGER CORRELARY |                                 |         |                          |        |         |
|----------------------------|-----------------------------|---------------------------------|---------|--------------------------|--------|---------|
|                            | CONTROL                     |                                 |         | DETAIL                   |        |         |
|                            | FORM<br>(LEDGER)<br>CODE    | TRANSACTION CODE <sup>(1)</sup> |         | FORM<br>(LEDGER)<br>CODE | AFFECT |         |
|                            |                             | DEBITS                          | CREDITS |                          | DEBITS | CREDITS |
| 3214                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3215                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3216                       | 431                         | 1858                            | 1959    |                          |        |         |
| 5101                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5102                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5103                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5104                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5105                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5106                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5107                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5108                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5109                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5110                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5111                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5112                       | 432                         | 3849                            | 3948    |                          |        |         |
|                            | 433                         | 1848                            | 1949    |                          |        |         |
| 5113                       | 432                         | 3849                            | 3948    |                          |        |         |
|                            | 432                         | 1848                            | 1949    |                          |        |         |
| 5114                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5115                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5116                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5117                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5118                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5201                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5202                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5203                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5204                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5205                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5206                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5207                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5208                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5209                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5210                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5211                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5212                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5213                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5214                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5215                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5216                       | 431                         | 4859                            | 4958    |                          |        |         |
| 6102                       |                             |                                 |         | 451                      | +      | -       |
| 6201                       |                             |                                 |         | 452                      | +      | -       |
| 7101                       |                             |                                 |         | 456                      | -      | +       |
| 7102                       |                             |                                 |         | 453                      | -      | +       |
| 7103                       |                             |                                 |         | 455                      | -      | +       |
| 7201                       |                             |                                 |         | 454                      | -      | +       |
| 8101                       |                             |                                 |         | 445                      | +      | -       |
| 8102                       |                             |                                 |         | 445                      | +      | -       |
| 8104                       |                             |                                 |         | 445                      | +      | -       |
| 8106                       |                             |                                 |         | 445                      | +      | -       |
| 8107                       |                             |                                 |         | 445                      | +      | -       |

**NOTES**

- (1) See Chapter 9 – Financial Records and Detailed Reporting, for explanation of subsidiary control ledger transaction code.
- (2) Fixed assets sold are to be recorded as income in Account 5110—Asset Sale Proceeds.
- (3) See (2). Also, allocations of Construction Work in Progress to more specific fixed asset accounts does not generate an entry to subsidiary ledger 431.
- (4) Credit entries to account 1802 to allocate reductions in merchandise inventory to an expenditure account are transacted in the subsidiary control ledger based on the entry to the expenditure account.

## **CODES**

An alpha code has been provided to readily distinguish the transaction description reference from input codes. This is possible because no input code contains an alphabetical character.

The letter prefix code identifies also the basic subjects under which entries have been grouped:

A = Budgetary

B = General Operating

C = Special Applications

D = Cost Allocations and Distribution

E = Accruals

F = Closing

G = Treasurer's Accountability Fund

H = Long-Term Debt Fund

J = General Fixed Asset Fund

The following index identifies all transaction descriptions identified to date.

| NUMBER | TITLE                                                              |
|--------|--------------------------------------------------------------------|
| A111   | Expenditure Budget Authorizations                                  |
| A112   | Expenditure Budget Authorizations: Allotments                      |
| A113   | Expenditure Budget Authorizations: Allocations                     |
| A201   | Income Budget Authorizations                                       |
| A202   | Income Budget Authorizations: Allocations                          |
| A301   | Sinking Fund: Current Income Requirements                          |
| A401   | Sinking Fund: Current Disbursement Requirements                    |
| A402   | Anticipated Expenditure Allocations                                |
| B101   | Requisitions are Issued                                            |
| B102   | Purchase Orders are Issued                                         |
| B103   | Agency Purchase Orders are Issued                                  |
| B104   | Encumbrance Estimates are Issued                                   |
| B105   | Encumbrance Adjustment: Increase                                   |
| B106   | Encumbrance Adjustment: Decrease                                   |
| B111   | Account Payable                                                    |
| B211   | Income Receivables: Non-Enterprise                                 |
| B212   | Income Receivables: Enterprise Accounts                            |
| B221   | Expenditure Abatement Receivables: Standard                        |
| B222   | Expenditure Abatement Receivables: Clearance Account Refunds       |
| B231   | Due From State Funds: Established                                  |
| B232   | Due From Federal Government: Established                           |
| B233   | Due From Local Agencies: Established                               |
| B311   | Income Collections Deposited: Standard                             |
| B312   | Income Collections Deposited: Enterprise Accounts                  |
| B313   | Income Collections Deposited: Income Collections Clearing Accounts |

| NUMBER | TITLE                                                                  |
|--------|------------------------------------------------------------------------|
| B314   | Bonds Sold: Bond Proceeds Recorded                                     |
| B315   | Sinking Fund: Collections                                              |
| B316   | Collection: Mortgage/Interest Payments                                 |
| B317   | Bond Interest Sold: Deposited                                          |
| B318   | Bond Interest Sold: Allocated                                          |
| B321   | Expenditure Abatement Collections Deposited: Standard                  |
| B322   | Expenditure Abatement Collections Deposited: Clearance Account Refunds |
| B331   | Amounts Due From Other Entities Collected and Deposited                |
| B341   | Enter-Entity Loans: Received                                           |
| B351   | Bond Retirement: Cash Returned by Fiscal Agents                        |
| B361   | Property Sold: Enterprise Type Account                                 |
| B362   | Property Surveyed: Enterprise Fund Accounts                            |
| B391   | Collections: Treasurer's Receipt                                       |
| B392   | Interest and Investment Earnings Deposited by Treasurer                |
| B393   | Cancelled Stale-dated Warrants are Recorded                            |
| B411   | Warrant Claims: Standard Disbursements                                 |
| B412   | Warrant Claims: Miscellaneous Assets/Prepayments                       |
| B413   | Warrant Claims: Budgeted Income Refunds (Non-Clearance)                |
| B414   | Warrant Claims: Non-Budgeted Income Refunds                            |
| B415   | Warrant Claims: Income Refunds (Clearance),                            |
| B416   | Warrant Claims: Enterprise Capital Outlay                              |
| B421   | Payroll Claim: Non-Central Payroll                                     |
| B431   | Warrant Claims: Short-Term Investments                                 |
| B432   | Warrant Claims: Long-Term Investments                                  |
| B441   | Bond Principal and Interest Payments: Sinking Fund Account             |
| B442   | Warrant Claim: Condemnation Deposit                                    |
| B443   | Warrant Claims: Prior Year Accrual Liquidations                        |
| B444   | Warrant Claim: Accounts Payable                                        |
| B451   | Bond Retirement: Fiscal Agent Fees                                     |
| B452   | Bond Retirement: Transfers to Fiscal Agents                            |
| B453   | Treasurer's Interest Charges                                           |
| B461   | Transfers: To Payroll Revolving Account                                |
| B462   | Authorized Transfers—Out                                               |

| NUMBER | TITLE                                                           |
|--------|-----------------------------------------------------------------|
| B463   | Inter-Entity Invoice: Paid                                      |
| B464   | Inter-Entity Loans: Made                                        |
| B465   | Disposition is made of Condemnation Deposits: Non-Enterprise    |
| B466   | Inter-Entity Loans Repaid                                       |
| C111   | Cash Change Funds: Established                                  |
| C112   | Cash Change Fund: Returned to Treasury                          |
| C121   | Imprest Cash Purchase Funds: Established                        |
| C122   | Imprest Cash Purchase Funds: Replenished                        |
| C123   | Imprest Cash Purchasing Fund: Returned to Treasury              |
| C201   | Agency Warrant Account: Established                             |
| C202   | Agency Warrants Are Issued: Standard                            |
| C203   | Agency Warrant Issued: Clearance Account Income Refunds         |
| C204   | Agency Warrant Account: Replenished                             |
| C301   | Dishonored Checks: Established                                  |
| C302   | Dishonored Check: Redeposited                                   |
| C303   | Dishonored Checks Cancelled: Standard Income                    |
| C304   | Dishonored Checks Cancelled: Income Collection Clearing Account |
| C305   | Dishonored Checks Cancelled: Standard Expenditure Abatement     |
| C401   | Expense Advances: Issued                                        |
| C402   | Expense Advances: Repayment                                     |
| C403   | Expense Advances: Adjustment/Closure                            |
| C501   | Transfers: Received by Payroll Revolving Account                |
| C502   | Transfers: Received by Warrant Clearance Account (Claims)       |
| C503   | Warrants Issued                                                 |
| C601   | Construction Advances: Requested                                |
| C602   | Construction Advances: Made                                     |
| C603   | Construction Advances: Received From Treasury Fund Accounts     |
| C604   | Construction Advances: Received From Non-Treasury Fund Accounts |

| NUMBER | TITLE                                                         |
|--------|---------------------------------------------------------------|
| C605   | Construction Progress Report: Non-Enterprise                  |
| C606   | Construction Progress Report: Enterprise                      |
| C607   | Construction Work in Progress: Enterprise Allocation          |
| C701   | Property Held in Trust: Receipted                             |
| C702   | Property Held in Trust: Disposition                           |
| C801   | Securities Liquidated: Cost Basis                             |
| C802   | Securities Liquidated: State-Owned Securities Valued at Par   |
| C803   | Coupons Liquidated                                            |
| C804   | Securities and Coupons Submitted for Collection are Collected |
| D101   | Cost Allocations: Cost of Goods Sold                          |
| D102   | Cost Allocations: Depreciation                                |
| D103   | Cost Allocation: Other Prepayments                            |
| D201   | Bond Discount Accumulated                                     |
| D202   | Premiums Amortized                                            |
| D203   | Accrued Interest Purchased is Offset                          |
| D204   | Bond Retirement: Accounting by Fiscal Agents                  |
| D301   | Expenditure Distribution                                      |
| D302   | Income Distribution                                           |
| E101   | Year-end Accruals: Standard                                   |
| E102   | Year-end Accruals: Standard (continued)                       |
| E103   | Year-end Accruals: Clearance Account Refunds                  |
| E104   | Adjust Expenditure Accrual Accounts                           |
| F101   | Closing Disbursement Accounts: Standard                       |
| F102   | Closing Disbursements: Enterprise                             |
| F103   | Closing Disbursement Accounts: Income Refunds—Clearance       |
| F104   | Closing Disbursement Accounts: Bond Accounts                  |
| F201   | Closing Other Deductions                                      |
| F301   | Close Prior Year Expenditure Adjustments Account              |
| F401   | Closing Income Accounts: Standard                             |
| F402   | Closing Income Accounts: Standard (con't.)                    |

| NUMBER | TITLE                                                            |
|--------|------------------------------------------------------------------|
| F403   | Closing Income Accounts: Income Collections Clearance            |
| F501   | Closing Budgeted Disbursement Account                            |
| F601   | Closing Budgeted Income Accounts: Estimated Exceeded Collections |
| F602   | Closing Budgeted Income Accounts: Collections Exceeded Estimate  |
| G101   | Collection Reports are Recorded                                  |
| G102   | Treasurer's Receipts Recorded                                    |
| G103   | Working Cash Change Fund Established or Augmented                |
| G104   | Working Cash Change Funds are Reduced                            |
| G105   | Transfer within Demand Accounts                                  |
| G106   | Certificates of Time Deposit are Purchased                       |
| G107   | Transfers to the U.S. Treasury                                   |
| G108   | Investment in U.S. Treasury Obligations                          |
| G109   | Certificates of Time Deposit are Negotiated                      |
| G110   | Transfer from U.S. Treasury                                      |
| G111   | U.S. Treasury Obligation Liquidated                              |
| G112   | Dishonored Checks are Purchased                                  |
| G113   | Agency Warrant Account Established                               |
| G114   | Auditor's Warrants are Issued                                    |
| G115   | Agency Warrants are Issued                                       |
| G116   | Presented Warrants are Purchased                                 |
| G117   | Presented Warrants Cashed are Purchased                          |
| G118   | Stop Payment Notices are Issued                                  |
| G119   | Stale-dated Warrants are Cancelled                               |
| G120   | Transfer between Accounting Entities                             |
| G121   | Presented Warrants are Registered                                |
| G122   | Registered Warrants are Purchased                                |

| NUMBER | TITLE                                         |
|--------|-----------------------------------------------|
| H101   | Bonds Sold: Long-Term Debt Fund               |
| H102   | Sinking Fund Collections: Long-Term Debt Fund |
| H103   | Bonds Principal Retired: Long-Term Debt Fund  |
| H201   | Notes Issued: Long-Term Debt Fund             |
| H202   | Sinking Fund Collections: Long-Term Debt Fund |
| H203   | Note Principal Retired: Long-Term Debt Fund   |
| J101   | General Fixed Asset Fund: Assets Recorded     |
| J102   | General Fixed Assets: Sold or Liquidated      |
| J103   | General Fixed Assets: Allocation              |

|                                |  |                                                                                                                                                                        |  |                                                                                     |     |                                      |       |      |             |                                  |
|--------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------|-----|--------------------------------------|-------|------|-------------|----------------------------------|
|                                |  | Expenditure Budget Authorizations                                                                                                                                      |  |                                                                                     |     |                                      |       |      |             |                                  |
| DETAILS                        |  | To record legislative or executive appropriations, authorizing the disbursements of State monies from specified accounting entities.                                   |  |                                                                                     |     |                                      |       |      |             |                                  |
|                                |  | FORM CODE                                                                                                                                                              |  | FORM TITLE                                                                          |     |                                      |       |      |             |                                  |
| Source Form                    |  | 211<br>212                                                                                                                                                             |  | Legislative Expenditure Appropriation<br>or<br>Executive Expenditure Appropriations |     |                                      |       |      |             |                                  |
| Register                       |  | 411                                                                                                                                                                    |  | Budget Authorization Register                                                       |     |                                      |       |      |             |                                  |
| General Ledger Control Account |  | Code                                                                                                                                                                   |  | GENERAL CONTROL ACCOUNT TITLE                                                       |     |                                      |       |      |             |                                  |
|                                |  | Debits                                                                                                                                                                 |  | Credits                                                                             |     |                                      |       |      |             |                                  |
|                                |  | 4101                                                                                                                                                                   |  |                                                                                     |     | Fund Balance - General               |       |      |             |                                  |
|                                |  | 3201                                                                                                                                                                   |  |                                                                                     |     | Support Appropriations               |       |      |             |                                  |
|                                |  | 3202                                                                                                                                                                   |  |                                                                                     |     | Capital Outlay Appropriations        |       |      |             |                                  |
|                                |  | 3203                                                                                                                                                                   |  |                                                                                     |     | State Aid and Benefit Appropriations |       |      |             |                                  |
|                                |  | 3204                                                                                                                                                                   |  |                                                                                     |     | Local Assistance Appropriations      |       |      |             |                                  |
|                                |  | 3205                                                                                                                                                                   |  |                                                                                     |     | Authorized State Grants              |       |      |             |                                  |
|                                |  | 3206                                                                                                                                                                   |  |                                                                                     |     | Anticipated Federal Grant Transfers  |       |      |             |                                  |
|                                |  | 3207                                                                                                                                                                   |  |                                                                                     |     | Authorized Fiduciary Disbursements   |       |      |             |                                  |
| 3208                           |  |                                                                                                                                                                        |  | Authorized Operating Expenses                                                       |     |                                      |       |      |             |                                  |
| 3209                           |  |                                                                                                                                                                        |  | Authorized Transfers-Out                                                            |     |                                      |       |      |             |                                  |
| 3210                           |  |                                                                                                                                                                        |  | Anticipated Income Refunds                                                          |     |                                      |       |      |             |                                  |
| 3211                           |  |                                                                                                                                                                        |  | Anticipated Income Refunds-Clearance                                                |     |                                      |       |      |             |                                  |
| 3215                           |  |                                                                                                                                                                        |  | Appropriations-Other                                                                |     |                                      |       |      |             |                                  |
|                                |  | Form Code                                                                                                                                                              |  | FORM TITLE                                                                          |     |                                      |       |      |             |                                  |
|                                |  |                                                                                                                                                                        |  | Note                                                                                |     |                                      |       |      |             |                                  |
|                                |  |                                                                                                                                                                        |  | BALANCE COLUMNS AFFECTED                                                            |     |                                      |       |      |             |                                  |
|                                |  |                                                                                                                                                                        |  | Author                                                                              | Enc | Ded                                  | Exp   | Bal  | Trans Codes |                                  |
|                                |  | X 431                                                                                                                                                                  |  | Expenditure Control Ledger                                                          |     | +                                    |       |      |             | + 1858                           |
|                                |  | 432                                                                                                                                                                    |  | Income Control Ledger                                                               |     | Est                                  | Rec   | Coll | Bal         |                                  |
|                                |  | 433                                                                                                                                                                    |  | Income Clearance Control Ledger                                                     |     | Coll                                 | Trans | Ref  | Bal         |                                  |
|                                |  | Form Code                                                                                                                                                              |  | FORM TITLE                                                                          |     |                                      |       |      |             | Affect<br>Increase      Decrease |
|                                |  |                                                                                                                                                                        |  |                                                                                     |     |                                      |       |      |             |                                  |
|                                |  |                                                                                                                                                                        |  |                                                                                     |     |                                      |       |      |             |                                  |
| NOTES                          |  | The specific budgetary control account to be credited depends on the purpose of the appropriation to be recorded. See the description of control accounts for details. |  |                                                                                     |     |                                      |       |      |             |                                  |

|                                |      | TRANSACTION                                                            | ▲                               | DESCRIPTION                          |      |                          |          |      |     |             |        |
|--------------------------------|------|------------------------------------------------------------------------|---------------------------------|--------------------------------------|------|--------------------------|----------|------|-----|-------------|--------|
| TITLE                          |      | Expenditure Budget Authorizations — Allotments                         |                                 |                                      |      |                          |          |      |     |             |        |
| DETAILS                        |      | Amounts appropriated for expenditure are allotted by executive action. |                                 |                                      |      |                          |          |      |     |             |        |
| Source Form                    |      | Form Code FORM TITLE                                                   |                                 |                                      |      |                          |          |      |     |             |        |
| Form                           |      | 213                                                                    | Executive Expenditure Allotment |                                      |      |                          |          |      |     |             |        |
| Register                       |      | 411                                                                    | Budget Authorization Register   |                                      |      |                          |          |      |     |             |        |
| General Ledger Control Account |      | Code                                                                   | GENERAL CONTROL ACCOUNT TITLE   |                                      |      |                          |          |      |     |             |        |
|                                |      | Debits                                                                 |                                 |                                      |      |                          | Credits  |      |     |             |        |
|                                |      | 3201                                                                   | 3201                            | Support Appropriations               |      |                          |          |      |     |             |        |
|                                |      | 3202                                                                   | 3202                            | Capital Outlay Appropriations        |      |                          |          |      |     |             |        |
|                                |      | 3203                                                                   | 3203                            | State Aid and Benefit Appropriations |      |                          |          |      |     |             |        |
|                                |      | 3204                                                                   | 3204                            | Local Assistance Appropriations      |      |                          |          |      |     |             |        |
|                                |      | 3205                                                                   | 3205                            | Authorized State Grants              |      |                          |          |      |     |             |        |
|                                |      | 3206                                                                   | 3206                            | Anticipated Federal Grant Transfers  |      |                          |          |      |     |             |        |
|                                |      | 3207                                                                   | 3207                            | Authorized Fiduciary Disbursements   |      |                          |          |      |     |             |        |
|                                |      | 3208                                                                   | 3208                            | Authorized Operating Expenses        |      |                          |          |      |     |             |        |
| 3209                           | 3209 | Authorized Transfers—Out                                               |                                 |                                      |      |                          |          |      |     |             |        |
| 3210                           | 3210 | Anticipated Income Refunds                                             |                                 |                                      |      |                          |          |      |     |             |        |
| 3211                           | 3211 | Anticipated Income Refunds—Clearance                                   |                                 |                                      |      |                          |          |      |     |             |        |
| 3215                           | 3215 | Appropriations—Other                                                   |                                 |                                      |      |                          |          |      |     |             |        |
| Subsidiary Ledger Transaction  |      | ✓ Form Code                                                            | FORM TITLE                      |                                      | Note | BALANCE COLUMNS AFFECTED |          |      |     | Trans Codes |        |
|                                |      | X 431                                                                  | Expenditure Control Ledger      |                                      | a    | Author                   | Enc      | Ded  | Exp |             | Bal    |
|                                |      |                                                                        |                                 |                                      | b    | +                        |          |      |     |             | — 1959 |
|                                |      |                                                                        | 432                             |                                      |      | Est                      | Rec      | Coll | Bal |             | — 1858 |
|                                |      |                                                                        | 433                             |                                      |      | Coll                     | Trens    | Ref  | Bal |             |        |
|                                |      |                                                                        |                                 |                                      |      |                          |          |      |     |             |        |
|                                |      |                                                                        |                                 |                                      |      |                          |          |      |     |             |        |
|                                |      |                                                                        |                                 |                                      |      |                          |          |      |     |             |        |
|                                |      |                                                                        |                                 |                                      |      |                          |          |      |     |             |        |
|                                |      |                                                                        |                                 |                                      |      |                          |          |      |     |             |        |
| NOTES                          |      | (a) Amount being allotted<br>(b) Amount allotted.                      |                                 |                                      |      | Affect Increase          | Decrease |      |     |             |        |

|                                |                                       | Expenditure Budget Authorizations — Allocations                   |                                      |            |        |                          |      |     |     |          |             |
|--------------------------------|---------------------------------------|-------------------------------------------------------------------|--------------------------------------|------------|--------|--------------------------|------|-----|-----|----------|-------------|
| DETAILS                        |                                       | Appropriated or allotted expenditures are allocated by an agency. |                                      |            |        |                          |      |     |     |          |             |
| Source Form                    | Form Code                             | FORM TITLE                                                        |                                      |            |        |                          |      |     |     |          |             |
|                                | 214                                   | Agency Expenditure Allocations                                    |                                      |            |        |                          |      |     |     |          |             |
| Register                       | 411                                   | Budget Authorization Register                                     |                                      |            |        |                          |      |     |     |          |             |
|                                | Code                                  |                                                                   | GENERAL CONTROL ACCOUNT TITLE        |            |        |                          |      |     |     |          |             |
| General Ledger Control Account | Debits                                | Credits                                                           |                                      |            |        |                          |      |     |     |          |             |
|                                | 3201                                  | 3201                                                              | Support Appropriations               |            |        |                          |      |     |     |          |             |
|                                | 3202                                  | 3202                                                              | Capital Outlay Appropriations        |            |        |                          |      |     |     |          |             |
|                                | 3203                                  | 3203                                                              | State Aid and Benefit Appropriations |            |        |                          |      |     |     |          |             |
|                                | 3204                                  | 3204                                                              | Local Assistance Appropriations      |            |        |                          |      |     |     |          |             |
|                                | 3205                                  | 3205                                                              | Authorized State Grants              |            |        |                          |      |     |     |          |             |
|                                | 3206                                  | 3206                                                              | Anticipated Federal Grant Transfers  |            |        |                          |      |     |     |          |             |
|                                | 3207                                  | 3207                                                              | Authorized Fiduciary Disbursements   |            |        |                          |      |     |     |          |             |
|                                | 3208                                  | 3208                                                              | Authorized Operating Expenses        |            |        |                          |      |     |     |          |             |
|                                | 3209                                  | 3209                                                              | Authorized Transfers—Out             |            |        |                          |      |     |     |          |             |
|                                | 3210                                  | 3210                                                              | Anticipated Income Refunds           |            |        |                          |      |     |     |          |             |
|                                | 3211                                  | 3211                                                              | Anticipated Income Refunds—Clearance |            |        |                          |      |     |     |          |             |
|                                | 3215                                  | 3215                                                              | Appropriations—Other                 |            |        |                          |      |     |     |          |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
|                                | Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                               | Form Code                            | FORM TITLE | Note   | BALANCE COLUMNS AFFECTED |      |     |     |          | Trans Codes |
| X                              |                                       | 431                                                               | Expenditure Control Ledger           | a          | Author | Enc                      | Ded  | Exp | Bal | —        | 1959        |
|                                |                                       |                                                                   |                                      | b          | —      | —                        | —    | —   | —   | —        | 1858        |
|                                |                                       |                                                                   |                                      |            | Est    | Rec                      | Coll | Bal |     |          |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
| Detail                         | Form Code                             | FORM TITLE                                                        |                                      |            |        |                          |      |     |     | Affect   |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     | Increase |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     | Decrease |             |
|                                |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |
| NOTES                          |                                       |                                                                   |                                      |            |        |                          |      |     |     |          |             |

|                                       |                                                                                                                                                                                                                                                      | TRANSACTION                     | ▲                                               | DESCRIPTION |  |             |                          |      |     |     |               |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------|-------------|--|-------------|--------------------------|------|-----|-----|---------------|
| <b>TITLE</b>                          | <b>Income Budget Authorizations</b>                                                                                                                                                                                                                  |                                 |                                                 |             |  |             |                          |      |     |     |               |
| <b>DETAILS</b>                        | Monies, to be collected by specified accounting entities for the purpose of financing the expenditure portion of the State's operational plan are recorded.                                                                                          |                                 |                                                 |             |  |             |                          |      |     |     |               |
| <b>Source Form</b>                    | Form Code                                                                                                                                                                                                                                            | FORM TITLE                      |                                                 |             |  |             |                          |      |     |     |               |
| 221                                   | Income Estimate                                                                                                                                                                                                                                      |                                 |                                                 |             |  |             |                          |      |     |     |               |
| <b>Register</b>                       | 411                                                                                                                                                                                                                                                  | Budget Authorization Register   |                                                 |             |  |             |                          |      |     |     |               |
| <b>General Ledger Control Account</b> | <b>Code</b>                                                                                                                                                                                                                                          | GENERAL CONTROL ACCOUNT TITLE   |                                                 |             |  |             |                          |      |     |     |               |
|                                       | Debits                                                                                                                                                                                                                                               | Credits                         |                                                 |             |  |             |                          |      |     |     |               |
|                                       | 3101                                                                                                                                                                                                                                                 | 4101                            | Estimated Revenue                               |             |  |             |                          |      |     |     |               |
|                                       | 3102                                                                                                                                                                                                                                                 |                                 | Estimated Operating Income                      |             |  |             |                          |      |     |     |               |
|                                       | 3103                                                                                                                                                                                                                                                 |                                 | Estimated Federal Grant and Cost Sharing Income |             |  |             |                          |      |     |     |               |
|                                       | 3104                                                                                                                                                                                                                                                 |                                 | Estimated Private Grant Income                  |             |  |             |                          |      |     |     |               |
|                                       | 3105                                                                                                                                                                                                                                                 |                                 | Estimated Interest Income                       |             |  |             |                          |      |     |     |               |
|                                       | 3106                                                                                                                                                                                                                                                 |                                 | Estimated Investment Earnings                   |             |  |             |                          |      |     |     |               |
|                                       | 3107                                                                                                                                                                                                                                                 |                                 | Estimated Fiduciary Income                      |             |  |             |                          |      |     |     |               |
|                                       | 3108                                                                                                                                                                                                                                                 |                                 | Estimated Pro-Rata Income                       |             |  |             |                          |      |     |     |               |
|                                       | 3109                                                                                                                                                                                                                                                 |                                 | Estimated Bond Proceeds                         |             |  |             |                          |      |     |     |               |
|                                       | 3110                                                                                                                                                                                                                                                 |                                 | Asset Sale Proceeds                             |             |  |             |                          |      |     |     |               |
|                                       | 3111                                                                                                                                                                                                                                                 |                                 | Revenue Appropriations                          |             |  |             |                          |      |     |     |               |
|                                       | 3112                                                                                                                                                                                                                                                 |                                 | Estimated Income Collections Clearing—State     |             |  |             |                          |      |     |     |               |
|                                       | 3113                                                                                                                                                                                                                                                 |                                 | Estimated Income Collections Clearing—Other     |             |  |             |                          |      |     |     |               |
|                                       | 3114                                                                                                                                                                                                                                                 |                                 | Estimated Reimbursements                        |             |  |             |                          |      |     |     |               |
|                                       | 3117                                                                                                                                                                                                                                                 |                                 | Estimated Excess Sinking Fund Transfers         |             |  |             |                          |      |     |     |               |
|                                       | 3118                                                                                                                                                                                                                                                 |                                 | Estimated Income—Other                          |             |  |             |                          |      |     |     |               |
|                                       | Fund Balance—General                                                                                                                                                                                                                                 |                                 |                                                 |             |  |             |                          |      |     |     |               |
| <b>Subsidiary Ledger Transaction</b>  | <b>Form Code</b>                                                                                                                                                                                                                                     |                                 | FORM TITLE                                      |             |  | <b>Note</b> | BALANCE COLUMNS AFFECTED |      |     |     |               |
|                                       | 431                                                                                                                                                                                                                                                  | Expenditure Control Ledger      |                                                 |             |  | Author      | Enc                      | Ded  | Exp | Bal |               |
|                                       | 432                                                                                                                                                                                                                                                  | Income Control Ledger           |                                                 |             |  | Est         | Rec                      | Coll | Bal |     | 1848          |
|                                       | 433                                                                                                                                                                                                                                                  | Income Clearance Control Ledger |                                                 |             |  | Coll        | Trans                    | Ref  | Bal |     |               |
| <b>Detail</b>                         | <b>Form Code</b>                                                                                                                                                                                                                                     | FORM TITLE                      |                                                 |             |  |             |                          |      |     |     | <b>Affect</b> |
|                                       |                                                                                                                                                                                                                                                      |                                 |                                                 |             |  |             |                          |      |     |     | Increase      |
|                                       |                                                                                                                                                                                                                                                      |                                 |                                                 |             |  |             |                          |      |     |     | Decrease      |
| <b>NOTES</b>                          | The specific budgetary control account or accounts combined with the credit entry to Fund Balance depends on the nature of the income budget estimate being recorded. See Description of Control Accounts for details regarding identified accounts. |                                 |                                                 |             |  |             |                          |      |     |     |               |

|                                              |  | TRANSACTION                                                                    | ▲                             | DESCRIPTION                                     |      |                          |      |       |             |          |      |
|----------------------------------------------|--|--------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------|------|--------------------------|------|-------|-------------|----------|------|
| <b>TITLE</b>                                 |  | <b>Income Budget Authorizations—Allocations</b>                                |                               |                                                 |      |                          |      |       |             |          |      |
| <b>DETAILS</b>                               |  | Income budget estimates are developed in greater detail by agency allocations. |                               |                                                 |      |                          |      |       |             |          |      |
| <b>Source Form</b>                           |  | Form Code                                                                      | FORM TITLE                    |                                                 |      |                          |      |       |             |          |      |
| 222                                          |  | Agency Income Allocations                                                      |                               |                                                 |      |                          |      |       |             |          |      |
| <b>Register</b>                              |  | 411                                                                            | Budget Authorization Register |                                                 |      |                          |      |       |             |          |      |
| <b>General Ledger Control Account</b>        |  | Code                                                                           | GENERAL CONTROL ACCOUNT TITLE |                                                 |      |                          |      |       |             |          |      |
|                                              |  | Debits                                                                         | Credits                       |                                                 |      |                          |      |       |             |          |      |
|                                              |  | 3101                                                                           | 3101                          | Estimated Revenue                               |      |                          |      |       |             |          |      |
|                                              |  | 3102                                                                           | 3102                          | Estimated Operating Income                      |      |                          |      |       |             |          |      |
|                                              |  | 3103                                                                           | 3103                          | Estimated Federal Grant and Cost Sharing Income |      |                          |      |       |             |          |      |
|                                              |  | 3104                                                                           | 3104                          | Estimated Private Grant Income                  |      |                          |      |       |             |          |      |
|                                              |  | 3105                                                                           | 3105                          | Estimated Interest Income                       |      |                          |      |       |             |          |      |
|                                              |  | 3106                                                                           | 3106                          | Estimated Investment Earnings                   |      |                          |      |       |             |          |      |
|                                              |  | 3107                                                                           | 3107                          | Estimated Fiduciary Income                      |      |                          |      |       |             |          |      |
|                                              |  | 3108                                                                           | 3108                          | Estimated Pro-Rata Income                       |      |                          |      |       |             |          |      |
|                                              |  | 3109                                                                           | 3109                          | Estimated Bond Proceeds                         |      |                          |      |       |             |          |      |
|                                              |  | 3110                                                                           | 3110                          | Asset Sale Proceeds                             |      |                          |      |       |             |          |      |
|                                              |  | 3111                                                                           | 3111                          | Revenue Appropriations                          |      |                          |      |       |             |          |      |
|                                              |  | 3112                                                                           | 3112                          | Estimated Income Collections Clearing—State     |      |                          |      |       |             |          |      |
|                                              |  | 3113                                                                           | 3113                          | Estimated Income Collections Clearing—Other     |      |                          |      |       |             |          |      |
|                                              |  | 3114                                                                           | 3114                          | Estimated Reimbursements                        |      |                          |      |       |             |          |      |
|                                              |  | 3117                                                                           | 3117                          | Estimated Excess Sinking Fund Transfers         |      |                          |      |       |             |          |      |
|                                              |  | 3118                                                                           | 3118                          | Estimated Income—Other                          |      |                          |      |       |             |          |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/> Form Code                                  | FORM TITLE                    |                                                 | Note | BALANCE COLUMNS AFFECTED |      |       | Trans Codes |          |      |
|                                              |  | 431                                                                            | Expenditure Control Ledger    |                                                 |      | Author                   | Enc  | Ded   | Exp         | Bal      |      |
|                                              |  |                                                                                |                               |                                                 |      |                          |      |       |             |          |      |
|                                              |  |                                                                                |                               |                                                 |      |                          |      |       |             |          |      |
|                                              |  |                                                                                |                               |                                                 |      |                          |      |       |             |          |      |
|                                              |  | X                                                                              | 432                           | Income Control Ledger                           |      |                          | Est  | Rec   | Coll        | Bal      |      |
|                                              |  |                                                                                |                               |                                                 |      |                          | a    | —     |             | —        | 1949 |
|                                              |  |                                                                                |                               |                                                 |      |                          | b    | +     |             | +        | 1848 |
|                                              |  |                                                                                | 433                           | Income Clearance Control Ledger                 |      |                          | Coll | Trans | Ref         | Bal      |      |
| <b>Detail</b>                                |  | Form Code                                                                      | FORM TITLE                    |                                                 |      |                          |      |       | Affect      |          |      |
|                                              |  |                                                                                |                               |                                                 |      |                          |      |       | Increase    | Decrease |      |
| <b>NOTES</b>                                 |  | (a) Amount to be allocated<br>(b) Amount allocated                             |                               |                                                 |      |                          |      |       |             |          |      |

| TRANSACTION | DESCRIPTION |
|-------------|-------------|
|-------------|-------------|

| TITLE                                           |           |                                                                                                        |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
|-------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------|--------------------------|--------|-------|-------------|-----|-----|------------------------|
| Sinking Fund: Current Disbursement Requirements |           |                                                                                                        |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
| DETAILS                                         |           | The amount of bond principal and interest payments to be made from a Sinking Fund account is recorded. |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
| Form Code                                       |           | FORM TITLE                                                                                             |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
| Source Form                                     | 211       | Legislative Expenditure Appropriation<br>-and/or-                                                      |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
|                                                 | 212       | Executive Expenditure Appropriation                                                                    |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
| Register                                        | 411       | Budget Authorization Register                                                                          |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
|                                                 | Code      |                                                                                                        | GENERAL CONTROL ACCOUNT TITLE                                                                                                        |      |                          |        |       |             |     |     |                        |
| General Ledger Control Account                  | Debits    | Credits                                                                                                |                                                                                                                                      |      |                          |        |       |             |     |     |                        |
|                                                 | 4101      | 3212<br>3213<br>3214                                                                                   | Fund Balance—General<br>Authorized Bond Retirement Disbursements<br>Authorized Bond Interest Expense<br>Authorized Fiscal Agent Fees |      |                          |        |       |             |     |     |                        |
| ✓ Form Code                                     |           | FORM TITLE                                                                                             |                                                                                                                                      | Note | BALANCE COLUMNS AFFECTED |        |       | Trans Codes |     |     |                        |
| Subsidiary Ledger Transaction Control           | X         | 431                                                                                                    | Expenditure Control Ledger                                                                                                           |      |                          | Author | Enc   | Ded         | Exp | Bal |                        |
|                                                 |           |                                                                                                        |                                                                                                                                      |      |                          | +      |       |             |     |     | +                      |
|                                                 |           | 432                                                                                                    | Income Control Ledger                                                                                                                |      |                          | Est    | Rec   | Coll        | Bal |     | 1858                   |
|                                                 |           | 433                                                                                                    | Income Clearance Control Ledger                                                                                                      |      |                          | Coll   | Trans | Ref         | Bal |     |                        |
| Detail                                          | Form Code | FORM TITLE                                                                                             |                                                                                                                                      |      |                          |        |       |             |     |     | Affect                 |
|                                                 |           |                                                                                                        |                                                                                                                                      |      |                          |        |       |             |     |     | Increase      Decrease |
| NOTES                                           |           |                                                                                                        |                                                                                                                                      |      |                          |        |       |             |     |     |                        |

|                                              |                                     | TRANSACTION                                                                                                                          | ▲                                                             | DESCRIPTION |  |      |                          |     |     |      |     |                        |
|----------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------|--|------|--------------------------|-----|-----|------|-----|------------------------|
| <b>TITLE</b>                                 | Anticipated Expenditure Allocations |                                                                                                                                      |                                                               |             |  |      |                          |     |     |      |     |                        |
|                                              | <b>DETAILS</b>                      | The estimated amount to be allocated by enterprise-type accounting entities from asset accounts to expenditure accounts is recorded. |                                                               |             |  |      |                          |     |     |      |     |                        |
| <b>Source Form</b>                           |                                     | Form Code                                                                                                                            | FORM TITLE                                                    |             |  |      |                          |     |     |      |     |                        |
| 391                                          | Journal Voucher                     |                                                                                                                                      |                                                               |             |  |      |                          |     |     |      |     |                        |
| <b>Register</b>                              | 419                                 | General Register                                                                                                                     |                                                               |             |  |      |                          |     |     |      |     |                        |
| <b>General Ledger Control Account</b>        | Code                                |                                                                                                                                      | GENERAL CONTROL ACCOUNT TITLE                                 |             |  |      |                          |     |     |      |     |                        |
|                                              | Debits                              | Credits                                                                                                                              |                                                               |             |  |      |                          |     |     |      |     |                        |
|                                              | 4101                                | 3216                                                                                                                                 | Fund Balance – General<br>Anticipated Expenditure Allocations |             |  |      |                          |     |     |      |     |                        |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | Form Code                                                                                                                            | FORM TITLE                                                    |             |  | Note | BALANCE COLUMNS AFFECTED |     |     |      |     | Trans Codes            |
|                                              | X                                   | 431                                                                                                                                  | Expenditure Control Ledger                                    |             |  |      | Author                   | Enc | Ded | Exp  | Bal |                        |
|                                              |                                     | 432                                                                                                                                  | Income Control Ledger                                         |             |  |      | +                        |     |     |      |     | +                      |
|                                              |                                     | 433                                                                                                                                  | Income Clearance Control Ledger                               |             |  |      |                          | Est | Rec | Coll | Bal |                        |
|                                              |                                     |                                                                                                                                      |                                                               |             |  |      |                          |     |     |      |     |                        |
| <b>Detail</b>                                | <input checked="" type="checkbox"/> | Form Code                                                                                                                            | FORM TITLE                                                    |             |  |      |                          |     |     |      |     | Affect                 |
|                                              |                                     |                                                                                                                                      |                                                               |             |  |      |                          |     |     |      |     | Increase      Decrease |
| <b>NOTES</b>                                 |                                     |                                                                                                                                      |                                                               |             |  |      |                          |     |     |      |     |                        |

## TRANSACTION

**DESCRIPTION**

|                                              |                                                                                                                                                                                                                                                                              | TRANSACTION          | ▲                               | DESCRIPTION |                          |       |      |     |             |                               |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------|-------------|--------------------------|-------|------|-----|-------------|-------------------------------|
| <b>DETAILS</b>                               | Purchase Orders are Issued                                                                                                                                                                                                                                                   |                      |                                 |             |                          |       |      |     |             |                               |
|                                              | Purchase Orders, responding to requests made on requisitions, are recorded.                                                                                                                                                                                                  |                      |                                 |             |                          |       |      |     |             |                               |
| <b>Source Form</b>                           | Form Code                                                                                                                                                                                                                                                                    | FORM TITLE           |                                 |             |                          |       |      |     |             |                               |
| 314                                          | Purchase Order                                                                                                                                                                                                                                                               |                      |                                 |             |                          |       |      |     |             |                               |
| <b>Register</b>                              | 412                                                                                                                                                                                                                                                                          | Encumbrance Register |                                 |             |                          |       |      |     |             |                               |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                                                                                                                         |                      | GENERAL CONTROL ACCOUNT TITLE   |             |                          |       |      |     |             |                               |
|                                              | Debits                                                                                                                                                                                                                                                                       | Credits              |                                 |             |                          |       |      |     |             |                               |
|                                              | 2403                                                                                                                                                                                                                                                                         | 1803                 | Reserve for Encumbrances        | { a }       | { b }                    |       |      |     |             |                               |
|                                              | 1803                                                                                                                                                                                                                                                                         | 2403                 | Encumbrances                    |             |                          |       |      |     |             |                               |
|                                              |                                                                                                                                                                                                                                                                              |                      | Encumbrances                    |             |                          |       |      |     |             |                               |
|                                              |                                                                                                                                                                                                                                                                              |                      | Reserve for Encumbrances        |             |                          |       |      |     |             |                               |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                                                                                                                            | Form Code            | FORM TITLE                      | Note        | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |                               |
|                                              | X                                                                                                                                                                                                                                                                            | 431                  | Expenditure Control Ledger      | a           | Author                   | Enc   | Ded  | Exp | Bal         | 2958                          |
|                                              |                                                                                                                                                                                                                                                                              |                      |                                 | b           | +                        |       |      |     | -           | 2859                          |
|                                              |                                                                                                                                                                                                                                                                              | 432                  | Income Control Ledger           |             | Est                      | Rec   | Coll | Bal |             |                               |
|                                              |                                                                                                                                                                                                                                                                              | 433                  | Income Clearance Control Ledger |             | Coll                     | Trans | Ref  | Bal |             |                               |
| <b>Detail</b>                                | Form Code                                                                                                                                                                                                                                                                    | FORM TITLE           |                                 |             |                          |       |      |     |             | Affect                        |
|                                              | 444                                                                                                                                                                                                                                                                          | Encumbrance Ledger   |                                 |             |                          |       |      |     |             | Increase (b) + Decrease (a) - |
| <b>NOTES</b>                                 | <p>(a) Amount previously encumbered by the applicable requisition which is being reduced through issuance of the purchase order. The requisition form number the requisition document number must be identified with the entry.</p> <p>(b) Amount of the purchase order.</p> |                      |                                 |             |                          |       |      |     |             |                               |

|                                      |  | TRANSACTION                                                                                                              |           | DESCRIPTION                     |  |                                          |                          |       |      |          |          |             |
|--------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------|--|------------------------------------------|--------------------------|-------|------|----------|----------|-------------|
| <b>TITLE</b>                         |  | Agency Purchase Orders are Issued                                                                                        |           |                                 |  |                                          |                          |       |      |          |          |             |
| <b>DETAILS</b>                       |  | Agency Purchase Orders, documenting an official order for the purchase or supplies, materials or services, are recorded. |           |                                 |  |                                          |                          |       |      |          |          |             |
|                                      |  | Form Code                                                                                                                |           | FORM TITLE                      |  |                                          |                          |       |      |          |          |             |
| Source Form                          |  | 313                                                                                                                      |           | Agency Purchase Orders          |  |                                          |                          |       |      |          |          |             |
| Register                             |  | 412                                                                                                                      |           | Encumbrance Register            |  |                                          |                          |       |      |          |          |             |
| General Ledger Control Account       |  | Code                                                                                                                     |           | GENERAL CONTROL ACCOUNT TITLE   |  |                                          |                          |       |      |          |          |             |
|                                      |  | Debits                                                                                                                   |           | Credits                         |  |                                          |                          |       |      |          |          |             |
|                                      |  | 1803                                                                                                                     |           | 2403                            |  | Encumbrances<br>Reserve for Encumbrances |                          |       |      |          |          |             |
| <b>Subsidiary Ledger Transaction</b> |  | <input checked="" type="checkbox"/>                                                                                      | Form Code | FORM TITLE                      |  | Note                                     | BALANCE COLUMNS AFFECTED |       |      |          |          | Trans Codes |
|                                      |  | X                                                                                                                        | 431       | Expenditure Control Ledger      |  |                                          | Author                   | Enc   | Ded  | Exp      | Bal      |             |
|                                      |  |                                                                                                                          | 432       | Income Control Ledger           |  |                                          | Est                      | Rec   | Coll | Bal      |          |             |
|                                      |  |                                                                                                                          | 433       | Income Clearance Control Ledger |  |                                          | Coll                     | Trans | Ref  | Bal      |          |             |
| <b>Detail</b>                        |  | <input checked="" type="checkbox"/>                                                                                      | Form Code | FORM TITLE                      |  |                                          |                          |       |      | Affect   |          |             |
|                                      |  | X                                                                                                                        | 444       | Encumbrance Ledger              |  |                                          |                          |       |      | Increase | Decrease | X           |
| <b>NOTES</b>                         |  |                                                                                                                          |           |                                 |  |                                          |                          |       |      |          |          |             |

## TRANSACTION

## DESCRIPTION

|                                                     |                                                                                                                       |                                 |                                          |                          |       |      |         |             |          |
|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------|--------------------------|-------|------|---------|-------------|----------|
| <b>TITLE</b>                                        | Encumbrance Estimates are Issued                                                                                      |                                 |                                          |                          |       |      |         |             |          |
| <b>DETAILS</b>                                      | Encumbrance Estimates, setting aside portions of appropriated funds to cover anticipated disbursements, are recorded. |                                 |                                          |                          |       |      |         |             |          |
| <b>Source Form</b>                                  | Form Code                                                                                                             | FORM TITLE                      |                                          |                          |       |      |         |             |          |
|                                                     | 312                                                                                                                   | Encumbrance Estimate            |                                          |                          |       |      |         |             |          |
| <b>Register</b>                                     | 412                                                                                                                   | Encumbrance Register            |                                          |                          |       |      |         |             |          |
| <b>General Ledger - Control Account</b>             | Code                                                                                                                  | GENERAL CONTROL ACCOUNT TITLE   |                                          |                          |       |      |         |             |          |
|                                                     | Debits                                                                                                                |                                 |                                          |                          |       |      | Credits |             |          |
|                                                     | 1803                                                                                                                  | 2403                            | Encumbrances<br>Reserve for Encumbrances |                          |       |      |         |             |          |
| <b>Subsidiary Ledger Transaction Control Detail</b> | Form Code                                                                                                             | FORM TITLE                      | Note                                     | BALANCE COLUMNS AFFECTED |       |      |         | Trans Codes |          |
|                                                     | X 431                                                                                                                 | Expenditure Control Ledger      |                                          | Author                   | Enc   | Ded  | Exp     | Bal         | -        |
|                                                     | 432                                                                                                                   | Income Control Ledger           |                                          | Est                      | Rec   | Coll | Bal     |             | 2859     |
|                                                     | 433                                                                                                                   | Income Clearance Control Ledger |                                          | Coll                     | Trans | Ref  | Bal     |             |          |
|                                                     | Form Code                                                                                                             | FORM TITLE                      |                                          |                          |       |      |         | Affect      |          |
|                                                     | 444                                                                                                                   | Encumbrance Ledger              |                                          |                          |       |      |         | Increase    | Decrease |
| <b>NOTES</b>                                        |                                                                                                                       |                                 |                                          |                          |       |      |         |             |          |

|                                |                                                         | TRANSACTION ▲          | DESCRIPTION                              |  |      |                          |     |      |        |                   |        |
|--------------------------------|---------------------------------------------------------|------------------------|------------------------------------------|--|------|--------------------------|-----|------|--------|-------------------|--------|
| TITLE                          | Encumbrance Adjustment – Increase                       |                        |                                          |  |      |                          |     |      |        |                   |        |
| DETAILS                        | Encumbrances, previously recorded, are adjusted upward. |                        |                                          |  |      |                          |     |      |        |                   |        |
| Source Form                    | Form Code                                               | FORM TITLE             |                                          |  |      |                          |     |      |        |                   |        |
|                                | 315                                                     | Encumbrance Adjustment |                                          |  |      |                          |     |      |        |                   |        |
| Register                       | 412                                                     | Encumbrance Register   |                                          |  |      |                          |     |      |        |                   |        |
| General Ledger Control Account | Code                                                    |                        | GENERAL CONTROL ACCOUNT TITLE            |  |      |                          |     |      |        |                   |        |
|                                | Debits                                                  | Credits                |                                          |  |      |                          |     |      |        |                   |        |
|                                | 1803                                                    | 2403                   | Encumbrances<br>Reserve for Encumbrances |  |      |                          |     |      |        |                   |        |
| Subsidiary Ledger Transaction  | ✓                                                       | Form Code              | FORM TITLE                               |  | Note | BALANCE COLUMNS AFFECTED |     |      |        | Trans Codes       |        |
|                                | X                                                       | 431                    | Expenditure Control Ledger               |  |      | Author                   | Enc | Ded  | Exp    | Bal               |        |
|                                |                                                         | 432                    | Income Control Ledger                    |  |      | +                        |     |      |        |                   | — 2859 |
|                                |                                                         | 433                    | Income Clearance Control Ledger          |  |      | Est                      | Rec | Coll | Bal    |                   |        |
| Detail                         | Form Code                                               | FORM TITLE             |                                          |  |      |                          |     |      | Affect | Increase Decrease |        |
|                                | 444                                                     | Encumbrance Ledger     |                                          |  |      |                          |     |      | X      |                   |        |
| NOTES                          |                                                         |                        |                                          |  |      |                          |     |      |        |                   |        |

## TRANSACTION

## DESCRIPTION

|                                       |         | ENCUMBRANCE ADJUSTMENT — DECREASE                                                                                                                                                                                                                                                                                             |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|---------------------------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------|-------|-------------------------------|-----|-----|--|--------|---------|--|---|--|--|------|------|------------------------------------------|--|--|--|--|--|
| DETAILS                               |         | Encumbrances, previously recorded, are adjusted downward.                                                                                                                                                                                                                                                                     |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| Source Form                           |         | Form Code FORM TITLE                                                                                                                                                                                                                                                                                                          |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| 315                                   |         | Encumbrance Adjustment                                                                                                                                                                                                                                                                                                        |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| Register                              |         | 412 Encumbrance Register                                                                                                                                                                                                                                                                                                      |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| General Ledger Control Account        |         | <table border="1"> <thead> <tr> <th colspan="2">Code</th> <th colspan="4">GENERAL CONTROL ACCOUNT TITLE</th> </tr> <tr> <th>Debits</th> <th>Credits</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>2403</td> <td>1803</td> <td colspan="4">Reserve for Encumbrances<br/>Encumbrances</td> </tr> </tbody> </table> |     |                                                                                                                                                                                                                                                                                                                          |  | Code   |       | GENERAL CONTROL ACCOUNT TITLE |     |     |  | Debits | Credits |  |   |  |  | 2403 | 1803 | Reserve for Encumbrances<br>Encumbrances |  |  |  |  |  |
| Code                                  |         | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                                                                                 |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| Debits                                | Credits |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| 2403                                  | 1803    | Reserve for Encumbrances<br>Encumbrances                                                                                                                                                                                                                                                                                      |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| Subsidiary Ledger Transaction Control |         | Form Code FORM TITLE                                                                                                                                                                                                                                                                                                          |     | Note BALANCE COLUMNS AFFECTED Trans Codes                                                                                                                                                                                                                                                                                |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| X 431                                 |         | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                    |     | <table border="1"> <thead> <tr> <th>Author</th> <th>Enc</th> <th>Ded</th> <th>Exp</th> <th>Bal</th> </tr> </thead> <tbody> <tr><td></td><td>—</td><td></td><td></td><td>+</td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> 2958 |  | Author | Enc   | Ded                           | Exp | Bal |  | —      |         |  | + |  |  |      |      |                                          |  |  |  |  |  |
| Author                                | Enc     | Ded                                                                                                                                                                                                                                                                                                                           | Exp | Bal                                                                                                                                                                                                                                                                                                                      |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       | —       |                                                                                                                                                                                                                                                                                                                               |     | +                                                                                                                                                                                                                                                                                                                        |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| 432                                   |         | Income Control Ledger                                                                                                                                                                                                                                                                                                         |     | <table border="1"> <thead> <tr> <th>Est</th> <th>Rac</th> <th>Coll</th> <th>Bal</th> <th></th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>             |  | Est    | Rac   | Coll                          | Bal |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| Est                                   | Rac     | Coll                                                                                                                                                                                                                                                                                                                          | Bal |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| 433                                   |         | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                               |     | <table border="1"> <thead> <tr> <th>Coll</th> <th>Trans</th> <th>Ref</th> <th>Bal</th> <th></th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>           |  | Coll   | Trans | Ref                           | Bal |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| Coll                                  | Trans   | Ref                                                                                                                                                                                                                                                                                                                           | Bal |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| Detail                                |         | Form Code FORM TITLE                                                                                                                                                                                                                                                                                                          |     | Affect Increase Decrease                                                                                                                                                                                                                                                                                                 |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| 444                                   |         | Encumbrance Ledger                                                                                                                                                                                                                                                                                                            |     | X                                                                                                                                                                                                                                                                                                                        |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |
| NOTES                                 |         |                                                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                          |  |        |       |                               |     |     |  |        |         |  |   |  |  |      |      |                                          |  |  |  |  |  |

|                                       |                                                                                                     | TITLE                                                                                               |                                 | TRANSACTION      |      | DESCRIPTION              |       |      |     |                     |             |
|---------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------|------------------|------|--------------------------|-------|------|-----|---------------------|-------------|
|                                       | <b>DETAILS</b>                                                                                      | <b>Accounts Payable</b>                                                                             |                                 |                  |      |                          |       |      |     |                     |             |
|                                       |                                                                                                     | Amounts not already encumbered or accrued as required to accurately match income with expenditures. |                                 |                  |      |                          |       |      |     |                     |             |
|                                       |                                                                                                     | Form Code                                                                                           |                                 | FORM TITLE       |      |                          |       |      |     |                     |             |
| Source Form                           |                                                                                                     | 391                                                                                                 |                                 | Journal Voucher  |      |                          |       |      |     |                     |             |
| Register                              |                                                                                                     | 419                                                                                                 |                                 | General Register |      |                          |       |      |     |                     |             |
| General Ledger Control Account        | Code                                                                                                | GENERAL CONTROL ACCOUNT TITLE                                                                       |                                 |                  |      |                          |       |      |     |                     |             |
|                                       | Debits                                                                                              | Credits                                                                                             |                                 |                  |      |                          |       |      |     |                     |             |
|                                       | 5207                                                                                                |                                                                                                     | Fiduciary Disbursements (a)     |                  |      |                          |       |      |     |                     |             |
|                                       | 5208                                                                                                |                                                                                                     | Operating Expenses (a)          |                  |      |                          |       |      |     |                     |             |
|                                       | 2101                                                                                                |                                                                                                     | Accounts Payable                |                  |      |                          |       |      |     |                     |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                                   | Form Code                                                                                           | FORM TITLE                      |                  | Note | BALANCE COLUMNS AFFECTED |       |      |     |                     | Trans Codes |
|                                       | X                                                                                                   | 431                                                                                                 | Expenditure Control Ledger      |                  | a    | Author                   | Enc   | Ded  | Exp | Bel                 |             |
|                                       |                                                                                                     | 432                                                                                                 | Income Control Ledger           |                  |      | Est                      | Rec   | Coll | Bel |                     |             |
|                                       |                                                                                                     | 433                                                                                                 | Income Clearance Control Ledger |                  |      | Coll                     | Trans | Ref  | Bel |                     |             |
|                                       |                                                                                                     | Form Code                                                                                           | FORM TITLE                      |                  |      |                          |       |      |     |                     | Affect      |
| Detail                                | 443                                                                                                 | Accounts Payable Ledger                                                                             |                                 |                  |      |                          |       |      |     | Increase X Decrease |             |
| NOTES                                 | (a) Entries to other disbursement accounts require the approval of the Central Accounting Division. |                                                                                                     |                                 |                  |      |                          |       |      |     |                     |             |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                                                                                                              |                                                                                                   |                                 |                |                                 |       |      |               |          |                    |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------|----------------|---------------------------------|-------|------|---------------|----------|--------------------|
| <b>TITLE</b>                                 | <b>Income Receivables: Non-Enterprise</b>                                                                                                                    |                                                                                                   |                                 |                |                                 |       |      |               |          |                    |
|                                              | To record invoices billing amounts owing to the State wherein the asset's offset is properly accounted as income and the recording entity is non-enterprise. |                                                                                                   |                                 |                |                                 |       |      |               |          |                    |
| <b>DETAILS</b>                               |                                                                                                                                                              |                                                                                                   |                                 |                |                                 |       |      |               |          |                    |
| <b>Source Form</b>                           | <b>Form Code</b>                                                                                                                                             | <b>FORM TITLE</b>                                                                                 |                                 |                |                                 |       |      |               |          |                    |
| Form                                         | 371<br>372                                                                                                                                                   | Accounts Receivable Billing Summary <sup>(a)</sup><br>-or-<br>Inter-Agency Invoice <sup>(b)</sup> |                                 |                |                                 |       |      |               |          |                    |
| <b>Register</b>                              | <b>414</b>                                                                                                                                                   | Receivables Register                                                                              |                                 |                |                                 |       |      |               |          |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                                                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                              |                                 |                |                                 |       |      |               |          |                    |
|                                              | <b>Debits</b>                                                                                                                                                |                                                                                                   |                                 | <b>Credits</b> |                                 |       |      |               |          |                    |
|                                              | 1201<br>2401                                                                                                                                                 | Accounts Receivable—Income<br>Reserve for Accounts Receivable—Income                              |                                 |                |                                 |       |      |               |          |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                                          | <b>Form Code</b>                                                                                  | <b>FORM TITLE</b>               | <b>Note</b>    | <b>BALANCE COLUMNS AFFECTED</b> |       |      |               |          | <b>Trans Codes</b> |
|                                              |                                                                                                                                                              | 431                                                                                               | Expenditure Control Ledger      |                | Author                          | Enc   | Ded  | Exp           | Bal      |                    |
|                                              |                                                                                                                                                              | 432                                                                                               | Income Control Ledger           |                | Est                             | Rec   | Coll | Bal           |          | 2849               |
|                                              | X                                                                                                                                                            | 433                                                                                               | Income Clearance Control Ledger |                | Coll                            | Trans | Ref  | Bal           |          |                    |
| <b>Detail</b>                                | <input checked="" type="checkbox"/>                                                                                                                          | <b>Form Code</b>                                                                                  | <b>FORM TITLE</b>               |                |                                 |       |      | <b>Affect</b> |          |                    |
|                                              |                                                                                                                                                              | 442                                                                                               | Accounts Receivable Ledger      |                |                                 |       |      | Increase      | Decrease |                    |
| <b>NOTES</b>                                 | <p>(a) General billings<br/>         (b) Inter-Agency income receivables</p>                                                                                 |                                                                                                   |                                 |                |                                 |       |      |               |          |                    |



## TRANSACTION ▲ DESCRIPTION

|                                |                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |                            |      |  |                          |      |       |      |     |             |          |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|------|--|--------------------------|------|-------|------|-----|-------------|----------|
| TITLE<br>DETAILS               | Expenditure Abatement Receivables: Standard                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |                            |      |  |                          |      |       |      |     |             |          |
|                                | To record invoices, billing amounts owing to the State, wherein the asset's offset is properly accounted as a recovery of amounts erroneously expended. |                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |                            |      |  |                          |      |       |      |     |             |          |
| Source Form                    | Form Code                                                                                                                                               | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                     |                                 |                            |      |  |                          |      |       |      |     |             |          |
|                                | 371<br>372                                                                                                                                              | Accounts Receivable Billing Summary<br>-or-<br>Inter-Agency Invoice                                                                                                                                                                                                                                                                                                                                            |                                 |                            |      |  |                          |      |       |      |     |             |          |
| Register                       | 414                                                                                                                                                     | Receivables Register                                                                                                                                                                                                                                                                                                                                                                                           |                                 |                            |      |  |                          |      |       |      |     |             |          |
|                                | Code<br>Debits<br>Credits                                                                                                                               | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                                                                                                                                                                  |                                 |                            |      |  |                          |      |       |      |     |             |          |
| General Ledger Control Account | 1203                                                                                                                                                    | Accounts Receivable—Expenditure Abatements<br><br>Support Expenditures<br>Capital Outlay Expenditures<br>State Aid and Benefit Expenditures<br>Local Assistance Expenditures<br>Grant Transfers<br>Federal Grant Transfers<br>Fiduciary Disbursements<br>Operating Expenses<br>Transfers—Out<br>Income Refunds<br>Bond Principal Payments<br>Bond Interest Expense<br>Fiscal Agent Fees<br>Disbursements—Other |                                 |                            |      |  |                          |      |       |      |     |             |          |
|                                | ✓                                                                                                                                                       | Form Code                                                                                                                                                                                                                                                                                                                                                                                                      | FORM TITLE                      |                            | Note |  | BALANCE COLUMNS AFFECTED |      |       |      |     | Trans Codes |          |
|                                | X                                                                                                                                                       | 431                                                                                                                                                                                                                                                                                                                                                                                                            | Expenditure Control Ledger      |                            |      |  | Author                   | Enc  | Ded   | Exp  | Bal |             |          |
|                                |                                                                                                                                                         | 432                                                                                                                                                                                                                                                                                                                                                                                                            | Income Control Ledger           |                            |      |  |                          |      |       | —    | +   | 4958        |          |
|                                |                                                                                                                                                         | 433                                                                                                                                                                                                                                                                                                                                                                                                            | Income Clearance Control Ledger |                            |      |  |                          | Est  | Rac   | Coll | Bal |             |          |
|                                | Subsidiary Ledger Transaction                                                                                                                           | Form Code                                                                                                                                                                                                                                                                                                                                                                                                      | FORM TITLE                      |                            |      |  |                          | Coll | Trans | Ref  | Bal |             | Affect   |
|                                |                                                                                                                                                         | Detail                                                                                                                                                                                                                                                                                                                                                                                                         | 442                             | Accounts Receivable Ledger |      |  |                          |      |       |      |     |             | Increase |
|                                | NOTES                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |                            |      |  |                          |      |       |      |     |             |          |

|                                       |                                                                                                                                                                                                            | TRANSACTION                                                 | ▲ | DESCRIPTION |                          |          |      |     |             |        |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---|-------------|--------------------------|----------|------|-----|-------------|--------|
| TITLE                                 | Expenditure Abatement Receivables: Clearance Account Refunds                                                                                                                                               |                                                             |   |             |                          |          |      |     |             |        |
| DETAILS                               | To record invoices, billing amount owing to the State resulting from the erroneous disbursement of State funds, wherein a refund of income collected by an income collection clearing account is involved. |                                                             |   |             |                          |          |      |     |             |        |
| Source Form                           | Form Code                                                                                                                                                                                                  | FORM TITLE                                                  |   |             |                          |          |      |     |             |        |
| Source Form                           | 371                                                                                                                                                                                                        | Accounts Receivable Billing Summary                         |   |             |                          |          |      |     |             |        |
| Register                              | 414                                                                                                                                                                                                        | Receivables Register                                        |   |             |                          |          |      |     |             |        |
| General Ledger Control Account        | Code                                                                                                                                                                                                       | GENERAL CONTROL ACCOUNT TITLE                               |   |             |                          |          |      |     |             |        |
|                                       | Debits                                                                                                                                                                                                     |                                                             |   |             |                          |          |      |     |             |        |
| 1203                                  | 5211                                                                                                                                                                                                       | Accounts Receivable—Expenditure<br>Income Refunds—Clearance |   |             |                          |          |      |     |             |        |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                                                                                                                  | FORM TITLE                                                  |   | Note        | BALANCE COLUMNS AFFECTED |          |      |     | Trans Codes |        |
|                                       | X                                                                                                                                                                                                          | Expenditure Control Ledger                                  |   |             | Author                   | Enc      | Ded  | Exp | Bal         |        |
|                                       | 431                                                                                                                                                                                                        |                                                             |   |             |                          |          |      | —   | +           | 4958   |
|                                       |                                                                                                                                                                                                            |                                                             |   |             |                          |          |      |     |             |        |
|                                       |                                                                                                                                                                                                            |                                                             |   |             |                          |          |      |     |             |        |
| Detail                                | Form Code                                                                                                                                                                                                  | FORM TITLE                                                  |   | Note        | Est                      | Rec      | Coll | Bal | Affect      |        |
|                                       | X                                                                                                                                                                                                          | Income Control Ledger                                       |   |             |                          |          |      |     |             |        |
|                                       | 432                                                                                                                                                                                                        |                                                             |   |             |                          |          |      |     |             |        |
|                                       |                                                                                                                                                                                                            |                                                             |   |             |                          |          |      |     |             |        |
| Notes                                 | Form Code                                                                                                                                                                                                  | FORM TITLE                                                  |   | Note        | Coll                     | Trans    | Ref  | Bal | Affect      |        |
|                                       |                                                                                                                                                                                                            | Income Clearance Control Ledger                             |   |             |                          |          | —    | +   |             |        |
|                                       | 433                                                                                                                                                                                                        |                                                             |   |             |                          |          |      |     |             |        |
|                                       |                                                                                                                                                                                                            |                                                             |   |             |                          |          |      |     |             |        |
| Detail                                | Form Code                                                                                                                                                                                                  | FORM TITLE                                                  |   | Note        | Increase                 | Decrease |      |     |             | Affect |
|                                       |                                                                                                                                                                                                            | Accounts Receivable Ledger                                  |   |             | X                        |          |      |     |             |        |
|                                       | 442                                                                                                                                                                                                        |                                                             |   |             |                          |          |      |     |             |        |
|                                       |                                                                                                                                                                                                            |                                                             |   |             |                          |          |      |     |             |        |

|                                       |  | TRANSACTION                                                                                                                                    | ▲ | DESCRIPTION                     |  |      |  |                          |       |          |          |     |             |  |
|---------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------|---|---------------------------------|--|------|--|--------------------------|-------|----------|----------|-----|-------------|--|
| TITLE                                 |  | Due From State Funds: Established                                                                                                              |   |                                 |  |      |  |                          |       |          |          |     |             |  |
| DETAILS                               |  | To record amounts due to one State accounting entity wherein an account or loan receivable is not involved.                                    |   |                                 |  |      |  |                          |       |          |          |     |             |  |
| Source Form                           |  | FORM TITLE                                                                                                                                     |   |                                 |  |      |  |                          |       |          |          |     |             |  |
| 391                                   |  | Journal Voucher                                                                                                                                |   |                                 |  |      |  |                          |       |          |          |     |             |  |
| Register                              |  | General Register                                                                                                                               |   |                                 |  |      |  |                          |       |          |          |     |             |  |
| General Ledger Control Account        |  | GENERAL CONTROL ACCOUNT TITLE                                                                                                                  |   |                                 |  |      |  |                          |       |          |          |     |             |  |
| 1301      5111                        |  | Due from State Funds<br>Appropriated Income (a)                                                                                                |   |                                 |  |      |  |                          |       |          |          |     |             |  |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                                                                                      |   | FORM TITLE                      |  | Note |  | BALANCE COLUMNS AFFECTED |       |          |          |     | Trans Codes |  |
|                                       |  | 431                                                                                                                                            |   | Expenditure Control Ledger      |  |      |  | Author                   | Enc   | Ded      | Exp      | Bal |             |  |
|                                       |  | X 432                                                                                                                                          |   | Income Control Ledger           |  |      |  |                          |       |          |          |     | 3849        |  |
|                                       |  | 433                                                                                                                                            |   | Income Clearance Control Ledger |  |      |  | Coll                     | Trans | Ref      | Bal      |     |             |  |
| Detail                                |  | Form Code                                                                                                                                      |   | FORM TITLE                      |  |      |  |                          |       | Affect   |          |     |             |  |
|                                       |  |                                                                                                                                                |   |                                 |  |      |  |                          |       | Increase | Decrease |     |             |  |
| NOTES                                 |  | (a) Due from State Funds will typically be offset by the income account Revenue Appropriations. Other income accounts may be used as required. |   |                                 |  |      |  |                          |       |          |          |     |             |  |

## TRANSACTION ▲ DESCRIPTION

|                                                 |                                                                             |                                                                      |          |                          |       |      |     |     |             |
|-------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------|----------|--------------------------|-------|------|-----|-----|-------------|
| TITLE<br>DETAILS                                | Due From Federal Government: Established                                    |                                                                      |          |                          |       |      |     |     |             |
|                                                 | To record amounts owing to the State by agencies of the Federal Government. |                                                                      |          |                          |       |      |     |     |             |
| Source Form<br>Register                         | Form Code                                                                   | FORM TITLE                                                           |          |                          |       |      |     |     |             |
|                                                 | 391                                                                         | Journal Voucher                                                      |          |                          |       |      |     |     |             |
| General Ledger Control Account                  | Code<br>Debits      Credits                                                 | GENERAL CONTROL ACCOUNT TITLE                                        |          |                          |       |      |     |     |             |
|                                                 | 1302      5103                                                              | Due from Federal Government<br>Federal Grant and Cost Sharing Income |          |                          |       |      |     |     |             |
| Subsidiary Ledger Transaction Control<br>Detail | ✓ Form Code                                                                 | FORM TITLE                                                           | Note     | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |
|                                                 | 431                                                                         | Expenditure Control Ledger                                           |          | Author                   | Enc   | Ded  | Exp | Bal |             |
|                                                 |                                                                             |                                                                      |          |                          |       |      |     |     |             |
|                                                 |                                                                             |                                                                      |          |                          |       |      |     |     |             |
| X                                               | 432                                                                         | Income Control Ledger                                                |          | Est                      | Rec   | Coll | Bal |     |             |
|                                                 |                                                                             |                                                                      |          |                          |       | +    | —   |     | 3849        |
|                                                 |                                                                             |                                                                      |          |                          |       |      |     |     |             |
|                                                 | 433                                                                         | Income Clearance Control Ledger                                      |          | Coll                     | Trans | Ref  | Bal |     |             |
|                                                 |                                                                             |                                                                      |          |                          |       |      |     |     |             |
|                                                 |                                                                             |                                                                      |          |                          |       |      |     |     |             |
| NOTES                                           | Form Code                                                                   | FORM TITLE                                                           |          | Affect                   |       |      |     |     |             |
|                                                 |                                                                             |                                                                      | Increase |                          |       |      |     |     | Decrease    |

## TRANSACTION

## DESCRIPTION

|              |                                              |                                                                                                                                                                           |                                                                                                                                    |             |                                 |       |     |               |          |                    |
|--------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------|-------|-----|---------------|----------|--------------------|
|              | <b>TITLE</b>                                 | Due From Local Agencies: Established                                                                                                                                      |                                                                                                                                    |             |                                 |       |     |               |          |                    |
|              | <b>DETAILS</b>                               | To record amounts due from local agencies to (a) reimburse the State for services rendered or to (b) pay-in amounts collected by the local agency in behalf of the State. |                                                                                                                                    |             |                                 |       |     |               |          |                    |
|              | <b>Source Form</b>                           | Form Code                                                                                                                                                                 | <b>FORM TITLE</b>                                                                                                                  |             |                                 |       |     |               |          |                    |
|              | Source Form                                  | 391                                                                                                                                                                       | Journal Voucher                                                                                                                    |             |                                 |       |     |               |          |                    |
|              | Register                                     | 419                                                                                                                                                                       | General Register                                                                                                                   |             |                                 |       |     |               |          |                    |
|              | <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                                                               | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                               |             |                                 |       |     |               |          |                    |
|              |                                              | Debits      Credits                                                                                                                                                       |                                                                                                                                    |             |                                 |       |     |               |          |                    |
|              |                                              | 1303      5114                                                                                                                                                            | Due from Local Agencies<br>Reimbursements Income } a                                                                               |             |                                 |       |     |               |          |                    |
|              |                                              | 1303      5101      5102      5107      5112      5118                                                                                                                    | Due From Local Agencies<br>Revenue<br>Operating Income<br>Fiduciary Income<br>Income Collection Clearing-State<br>Income—Other } b |             |                                 |       |     |               |          |                    |
|              | <b>Subsidiary Ledger Transaction Control</b> | <b>Form Code</b>                                                                                                                                                          | <b>FORM TITLE</b>                                                                                                                  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |     |               |          | <b>Trans Codes</b> |
|              |                                              | 431                                                                                                                                                                       | Expenditure Control Ledger                                                                                                         |             | Author                          | Enc   | Ded | Exp           | Bal      |                    |
|              | X                                            | 432                                                                                                                                                                       | Income Control Ledger                                                                                                              | a           |                                 |       |     |               |          |                    |
|              |                                              |                                                                                                                                                                           |                                                                                                                                    | b           |                                 |       |     |               |          | 3849               |
|              |                                              | 433                                                                                                                                                                       | Income Clearance Control Ledger                                                                                                    |             | Coll                            | Trans | Ref | Bal           |          | 3849               |
|              | <b>Detail</b>                                | <b>Form Code</b>                                                                                                                                                          | <b>FORM TITLE</b>                                                                                                                  |             |                                 |       |     | <b>Affect</b> |          |                    |
|              |                                              |                                                                                                                                                                           |                                                                                                                                    |             |                                 |       |     | Increase      | Decrease |                    |
| <b>NOTES</b> | (a) (b) as described above.                  |                                                                                                                                                                           |                                                                                                                                    |             |                                 |       |     |               |          |                    |

## TRANSACTION

**DESCRIPTION**

## TRANSACTION

## DESCRIPTION

|                                       |  |                                                                                                                                                 |                              |                                                                                     |      |                          |      |       |      |     |             |          |      |
|---------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------|------|--------------------------|------|-------|------|-----|-------------|----------|------|
|                                       |  | TITLE                                                                                                                                           |                              |                                                                                     |      |                          |      |       |      |     |             |          |      |
|                                       |  | Income Collections Deposited: Enterprise Accounts                                                                                               |                              |                                                                                     |      |                          |      |       |      |     |             |          |      |
| DETAILS                               |  | Income, collected by an enterprise-type accounting entity, is deposited.                                                                        |                              |                                                                                     |      |                          |      |       |      |     |             |          |      |
| Source Form                           |  | Form Code                                                                                                                                       | FORM TITLE                   |                                                                                     |      |                          |      |       |      |     |             |          |      |
| Source Form                           |  | 361                                                                                                                                             | Collection Report            |                                                                                     |      |                          |      |       |      |     |             |          |      |
| Register                              |  | 416                                                                                                                                             | Deposit — Clearance Register |                                                                                     |      |                          |      |       |      |     |             |          |      |
| General Ledger Control Account        |  | Code                                                                                                                                            |                              |                                                                                     |      |                          |      |       |      |     |             |          |      |
|                                       |  | Debits                                                                                                                                          | Credits                      | GENERAL CONTROL ACCOUNT TITLE                                                       |      |                          |      |       |      |     |             |          |      |
|                                       |  | 1104                                                                                                                                            | 1202<br>5102                 | Treasury Cash Clearing (a)<br>Accounts Receivable—Trade (b)<br>Operating Income (c) |      |                          |      |       |      |     |             |          |      |
|                                       |  |                                                                                                                                                 |                              |                                                                                     |      |                          |      |       |      |     |             |          |      |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                                                                                       | FORM TITLE                   |                                                                                     | Note | BALANCE COLUMNS AFFECTED |      |       |      |     | Trans Codes |          |      |
|                                       |  | 431                                                                                                                                             | Expenditure Control Ledger   |                                                                                     |      | Author                   | Enc  | Ded   | Exp  | Bal |             |          |      |
|                                       |  | X                                                                                                                                               | 432                          | Income Control Ledger                                                               |      |                          | Est  | Rec   | Coll | Bal |             |          | 3849 |
|                                       |  |                                                                                                                                                 | 433                          | Income Clearance Control Ledger                                                     |      |                          | Coll | Trans | Ref  | Bal |             |          |      |
| Detail                                |  | Form Code                                                                                                                                       | FORM TITLE                   |                                                                                     |      |                          |      |       |      |     | Affect      |          |      |
|                                       |  | 442                                                                                                                                             | Accounts Receivable Ledger   |                                                                                     |      |                          |      |       |      |     | Increase    | Decrease |      |
|                                       |  | 441                                                                                                                                             | Cash Clearing Ledger         |                                                                                     |      |                          |      |       |      |     |             | (b)      |      |
| NOTES                                 |  | (a) Total deposited<br>(b) Amounts previously billed and recorded which are being collected.<br>(c) Amount collected but not previously billed. |                              |                                                                                     |      |                          |      |       |      |     |             |          |      |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                                                                                                 |                                                                                    |                                                                                                      |  |      |                          |       |          |          |             |      |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|------|--------------------------|-------|----------|----------|-------------|------|
| <b>TITLE</b>                                 |                                                                                                                                                 | Income Collections Deposited: Income Collections Clearing Accounts                 |                                                                                                      |  |      |                          |       |          |          |             |      |
| <b>DETAILS</b>                               |                                                                                                                                                 | To record income collected by non-enterprise, income collection clearing accounts. |                                                                                                      |  |      |                          |       |          |          |             |      |
|                                              |                                                                                                                                                 | FORM TITLE                                                                         |                                                                                                      |  |      |                          |       |          |          |             |      |
| <b>Source Form</b>                           | Form Code                                                                                                                                       |                                                                                    |                                                                                                      |  |      |                          |       |          |          |             |      |
|                                              | 361                                                                                                                                             | Collection Report                                                                  |                                                                                                      |  |      |                          |       |          |          |             |      |
| <b>Register</b>                              | 416                                                                                                                                             | Deposit — Clearance Register (b)                                                   |                                                                                                      |  |      |                          |       |          |          |             |      |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                            |                                                                                    | GENERAL CONTROL ACCOUNT TITLE                                                                        |  |      |                          |       |          |          |             |      |
|                                              | Debits                                                                                                                                          | Credits                                                                            |                                                                                                      |  |      |                          |       |          |          |             |      |
|                                              | 2401                                                                                                                                            | 1201                                                                               | Reserve for Accounts Receivable—Income<br>Accounts Receivable—Income } a                             |  |      |                          |       |          |          |             |      |
|                                              | 1104                                                                                                                                            | 5112<br>5113                                                                       | Treasury Cash Clearing<br>Income Collections Clearing—State<br>Income Collections Clearing—Other } b |  |      |                          |       |          |          |             |      |
|                                              |                                                                                                                                                 |                                                                                    |                                                                                                      |  |      |                          |       |          |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                             | Form Code                                                                          | FORM TITLE                                                                                           |  | Note | BALANCE COLUMNS AFFECTED |       |          |          | Trans Codes |      |
|                                              |                                                                                                                                                 | 431                                                                                | Expenditure Control Ledger                                                                           |  |      | Author                   | Enc   | Ded      | Exp      |             | Bal  |
|                                              | X                                                                                                                                               | 432                                                                                | Income Control Ledger                                                                                |  |      | Est                      | Rec   | Coll     | Bal      |             | 2948 |
|                                              | X                                                                                                                                               | 433                                                                                | Income Clearance Control Ledger                                                                      |  |      | a                        | —     | +        |          |             | 3849 |
|                                              |                                                                                                                                                 |                                                                                    |                                                                                                      |  |      | b                        |       | +        | —        |             |      |
|                                              |                                                                                                                                                 |                                                                                    |                                                                                                      |  |      | Coll                     | Trans | Ref      | Bal      |             | 1849 |
|                                              |                                                                                                                                                 |                                                                                    |                                                                                                      |  |      | b                        | +     |          | —        |             |      |
| <b>Detail</b>                                | Form Code                                                                                                                                       | FORM TITLE                                                                         |                                                                                                      |  |      |                          |       | Affect   |          |             |      |
|                                              | 442                                                                                                                                             | Accounts Receivable Ledger                                                         |                                                                                                      |  |      |                          |       | Increase | Decrease |             | (a)  |
|                                              | 441                                                                                                                                             | Cash Clearing Ledger                                                               |                                                                                                      |  |      |                          |       |          |          |             | (b)  |
| <b>NOTES</b>                                 | <p>(a) Amount of income collected which is applicable to amounts billed and previously recorded.</p> <p>(b) Income collected and deposited.</p> |                                                                                    |                                                                                                      |  |      |                          |       |          |          |             |      |

|                                |                                                                                                               | TRANSACTION                     | ▲                                       | DESCRIPTION |                          |       |      |             |          |      |
|--------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|-------------|--------------------------|-------|------|-------------|----------|------|
| TITLE                          | <b>Bonds Sold: Bond Proceeds Recorded</b>                                                                     |                                 |                                         |             |                          |       |      |             |          |      |
| DETAILS                        | Bonds are sold and the proceeds are deposited in the Bond Proceeds and Insurance Clearance Fund.              |                                 |                                         |             |                          |       |      |             |          |      |
| Source Form                    | Form Code                                                                                                     | FORM TITLE                      |                                         |             |                          |       |      |             |          |      |
| 361                            | Collection Report                                                                                             |                                 |                                         |             |                          |       |      |             |          |      |
| Register                       | 416                                                                                                           | Deposit — Clearance Register    |                                         |             |                          |       |      |             |          |      |
| General Ledger Control Account | Code                                                                                                          |                                 | GENERAL CONTROL ACCOUNT TITLE           |             |                          |       |      |             |          |      |
|                                | Debits                                                                                                        | Credits                         |                                         |             |                          |       |      |             |          |      |
|                                | 1104                                                                                                          | 5109                            | Treasury Cash Clearing<br>Bond Proceeds |             |                          |       |      |             |          |      |
| ✓                              | Form Code                                                                                                     | FORM TITLE                      |                                         | Note        | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |      |
|                                | 431                                                                                                           | Expenditure Control Ledger      |                                         |             | Author                   | Enc   | Ded  | Exp         | Bal      |      |
| X                              | 432                                                                                                           | Income Control Ledger           |                                         |             | Est                      | Rec   | Coll | Bal         |          | 3849 |
|                                | 433                                                                                                           | Income Clearance Control Ledger |                                         |             | Coll                     | Trans | Ref  | Bal         |          |      |
| Detail                         | Form Code                                                                                                     | FORM TITLE                      |                                         |             |                          |       |      | Affect      |          |      |
|                                | 441                                                                                                           | Cash Clearing Ledger            |                                         |             |                          |       |      | Increase    | Decrease |      |
|                                |                                                                                                               |                                 |                                         |             |                          |       | X    |             |          |      |
| NOTES                          | Bond interest sold, when applicable, is recorded in a Sinking Fund account. See Transaction Description B317. |                                 |                                         |             |                          |       |      |             |          |      |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                                                                                    |                                                  |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------|-----|---------------|----------|--------------------|
| <b>TITLE</b>                                 | <b>Sinking Fund: Collections</b>                                                                                                   |                                                  |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
| <b>DETAILS</b>                               | Amounts collected are deposited or transferred into a Sinking Fund account to retire bonds and pay interest due.                   |                                                  |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
| <b>Source Form</b>                           | <b>Form Code</b>                                                                                                                   | <b>FORM TITLE</b>                                |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
| <b>Register</b>                              | 361                                                                                                                                | Collection Report <sup>(a)</sup><br>-or-         |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
|                                              | 331                                                                                                                                | No Warrant Transfer of Funds (In) <sup>(b)</sup> |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                        | <b>GENERAL CONTROL ACCOUNT TITLE</b>             |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
|                                              | <b>Debits</b>                                                                                                                      | <b>Credits</b>                                   |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |
|                                              | 1104<br>1105                                                                                                                       | 5115<br>5116                                     | Treasury Cash Clearing <sup>(a)</sup><br>Cash in Treasury <sup>(b)</sup><br>Sinking Fund Revenue <sup>(a)</sup> or <sup>(b)</sup><br>Sinking Fund Contributions <sup>(a)</sup> or <sup>(b)</sup> |             |                                 |     |               |          |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>✓ Form Code</b>                                                                                                                 | <b>FORM TITLE</b>                                |                                                                                                                                                                                                  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |     |               |          | <b>Trans Codes</b> |
|                                              | 431                                                                                                                                | Expenditure Control Ledger                       |                                                                                                                                                                                                  |             | Author                          | Enc | Ded           | Exp      |                    |
| X                                            | 432                                                                                                                                | Income Control Ledger                            |                                                                                                                                                                                                  |             | Est                             | Rec | Coll          | Bal      |                    |
|                                              | 433                                                                                                                                | Income Clearance Control Ledger                  |                                                                                                                                                                                                  |             |                                 |     | +             | --       | 3849               |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                                   | <b>FORM TITLE</b>                                |                                                                                                                                                                                                  |             |                                 |     | <b>Affect</b> |          |                    |
|                                              | 441                                                                                                                                | Cash Clearing Ledger                             |                                                                                                                                                                                                  |             |                                 |     | Increase      | Decrease | (a)                |
| <b>NOTES</b>                                 | (a) Amounts transferred-in from non-treasury accounting entities.<br>(b) Amounts transferred-in from treasury accounting entities. |                                                  |                                                                                                                                                                                                  |             |                                 |     |               |          |                    |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                     |                               |                                 |                                                 |                          |       |      |     |     |                     |
|---------------------------------------|---------------------------------------------------------------------|-------------------------------|---------------------------------|-------------------------------------------------|--------------------------|-------|------|-----|-----|---------------------|
| <b>TITLE</b>                          | Collections: Mortgage/Interest Payments                             |                               |                                 |                                                 |                          |       |      |     |     |                     |
| <b>DETAILS</b>                        | Payments on mortgages held by the State are received and deposited. |                               |                                 |                                                 |                          |       |      |     |     |                     |
| <b>Source Form</b>                    | Form Code                                                           | FORM TITLE                    |                                 |                                                 |                          |       |      |     |     |                     |
|                                       | 361                                                                 | Collection Report             |                                 |                                                 |                          |       |      |     |     |                     |
| <b>Register</b>                       | 416                                                                 | Deposit — Clearance Register  |                                 |                                                 |                          |       |      |     |     |                     |
| <b>General Ledger Control Account</b> | Code                                                                | GENERAL CONTROL ACCOUNT TITLE |                                 |                                                 |                          |       |      |     |     |                     |
|                                       | Debits                                                              |                               | Credits                         |                                                 |                          |       |      |     |     |                     |
|                                       | 1104                                                                |                               | 1601                            | Treasury Cash Clearing                          |                          |       |      |     |     |                     |
|                                       |                                                                     |                               | 5105                            | Mortgages <sup>(a)</sup><br>Interest Income (b) |                          |       |      |     |     |                     |
| <b>Subsidiary Ledger Control</b>      | <b>Detail</b>                                                       | Form Code                     | FORM TITLE                      | Note                                            | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes         |
|                                       |                                                                     | 431                           | Expenditure Control Ledger      |                                                 | Author                   | Enc   | Ded  | Exp | Bal |                     |
| X                                     |                                                                     | 432                           | Income Control Ledger           | b                                               | Est                      | Rec   | Coll | Bal |     | 3849                |
|                                       |                                                                     | 433                           | Income Clearance Control Ledger |                                                 | Coll                     | Trans | Ref  | Bal |     |                     |
|                                       | <b>Detail</b>                                                       | Form Code                     | FORM TITLE                      |                                                 |                          |       |      |     |     | Affect              |
|                                       |                                                                     | 441                           | Cash Clearing Ledger            |                                                 |                          |       |      |     |     | Increase X Decrease |
| <b>NOTES</b>                          | (a) Principal payment.<br>(b) Interest payment.                     |                               |                                 |                                                 |                          |       |      |     |     |                     |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                           |                                                          |                                 |                          |      |       |      |     |                                  |
|---------------------------------------|-----------------------------------------------------------|----------------------------------------------------------|---------------------------------|--------------------------|------|-------|------|-----|----------------------------------|
| TITLE                                 | <b>Bond Interest Sold: Deposited</b>                      |                                                          |                                 |                          |      |       |      |     |                                  |
| DETAILS                               | Bond interest sold is recorded in a Sinking Fund account. |                                                          |                                 |                          |      |       |      |     |                                  |
| Source Form                           | Form Code                                                 | FORM TITLE                                               |                                 |                          |      |       |      |     |                                  |
|                                       | 361                                                       | Collection Report                                        |                                 |                          |      |       |      |     |                                  |
| Register                              | 416                                                       | Deposit — Clearance Register                             |                                 |                          |      |       |      |     |                                  |
|                                       | Code<br>Debits      Credits                               | GENERAL CONTROL ACCOUNT TITLE                            |                                 |                          |      |       |      |     |                                  |
| General Ledger Control Account        | 1104<br>2502                                              | Treasury Cash Clearing<br>Unallocated Bond Interest Sold |                                 |                          |      |       |      |     |                                  |
|                                       |                                                           |                                                          |                                 |                          |      |       |      |     |                                  |
| Subsidiary Ledger Transaction Control | ✓ Form Code                                               | FORM TITLE                                               | Note                            | BALANCE COLUMNS AFFECTED |      |       |      |     | Trans Codes                      |
|                                       | 431                                                       | Expenditure Control Ledger                               |                                 | Author                   | Enc  | Ded   | Exp  | Bal |                                  |
|                                       | NONE REQUIRED                                             | 432                                                      | Income Control Ledger           |                          | Est  | Rec   | Coll | Bal |                                  |
|                                       |                                                           | 433                                                      | Income Clearance Control Ledger |                          | Coll | Trans | Ref  | Bal |                                  |
| Detail                                | Form Code                                                 | FORM TITLE                                               |                                 |                          |      |       |      |     | Affect<br>Increase      Decrease |
|                                       | 441                                                       | Cash Clearing Ledger                                     |                                 |                          |      |       |      |     | X                                |
| NOTES                                 | See Transaction Description B314 for bond proceeds entry. |                                                          |                                 |                          |      |       |      |     |                                  |

|                                       |  | TRANSACTION                                                                    | ▲                             | DESCRIPTION                                        |      |                          |        |       |      |     |             |          |          |
|---------------------------------------|--|--------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------|------|--------------------------|--------|-------|------|-----|-------------|----------|----------|
| TITLE                                 |  | Bond Interest Sold: Allocated                                                  |                               |                                                    |      |                          |        |       |      |     |             |          |          |
| DETAILS                               |  | Bond interest sold is allocated against the first applicable interest payment. |                               |                                                    |      |                          |        |       |      |     |             |          |          |
| Source Form                           |  | Form Code                                                                      | FORM TITLE                    |                                                    |      |                          |        |       |      |     |             |          |          |
| Source Form                           |  | 391                                                                            | Journal Voucher               |                                                    |      |                          |        |       |      |     |             |          |          |
| Register                              |  | 419                                                                            | General Register              |                                                    |      |                          |        |       |      |     |             |          |          |
| General Ledger Control Account        |  | Code                                                                           | GENERAL CONTROL ACCOUNT TITLE |                                                    |      |                          |        |       |      |     |             |          |          |
| General Ledger Control Account        |  | Debits                                                                         | Credits                       |                                                    |      |                          |        |       |      |     |             |          |          |
| General Ledger Control Account        |  | 2502                                                                           | 5213                          | Unallocated Bond Interest Sold<br>Interest Expense |      |                          |        |       |      |     |             |          |          |
| Subsidiary Ledger Transaction Control |  | <input checked="" type="checkbox"/> Form Code                                  | FORM TITLE                    |                                                    | Note | BALANCE COLUMNS AFFECTED |        |       |      |     | Trans Codes |          |          |
| Subsidiary Ledger Transaction Control |  | X                                                                              | 431                           | Expenditure Control Ledger                         |      |                          | Author | Enc   | Ded  | Exp | Bal         |          |          |
| Subsidiary Ledger Transaction Control |  |                                                                                | 432                           | Income Control Ledger                              |      |                          | Est    | Rec   | Coll | Bal |             |          |          |
| Subsidiary Ledger Transaction Control |  |                                                                                | 433                           | Income Clearance Control Ledger                    |      |                          | Coll   | Trans | Ref  | Bal |             |          |          |
| Detail                                |  | Form Code                                                                      | FORM TITLE                    |                                                    |      |                          |        |       |      |     |             | Affect   |          |
| Detail                                |  |                                                                                |                               |                                                    |      |                          |        |       |      |     |             | Increase | Decrease |
| NOTES                                 |  |                                                                                |                               |                                                    |      |                          |        |       |      |     |             |          |          |

|                                       |                                                                                                                           | TRANSACTION ▲                 | DESCRIPTION                                                                                        |                          |         |      |     |     |             |                                  |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------|--------------------------|---------|------|-----|-----|-------------|----------------------------------|
| TITLE                                 | Expenditure Abatement Collections Deposited: Standard                                                                     |                               |                                                                                                    |                          |         |      |     |     |             |                                  |
| DETAILS                               | Collections, representing the recovery of amounts erroneously expended, are deposited.                                    |                               |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | Form Code                                                                                                                 | FORM TITLE                    |                                                                                                    |                          |         |      |     |     |             |                                  |
| Source Form                           | 361                                                                                                                       | Collection Report             |                                                                                                    |                          |         |      |     |     |             |                                  |
| Register                              | 416                                                                                                                       | Deposit — Clearance Register  |                                                                                                    |                          |         |      |     |     |             |                                  |
| General Ledger Control Account        | Code                                                                                                                      | GENERAL CONTROL ACCOUNT TITLE |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | Debits                                                                                                                    |                               |                                                                                                    |                          | Credits |      |     |     |             |                                  |
|                                       | 1104                                                                                                                      | 1203                          | Treasury Cash Clearing <sup>(a)</sup><br>Accounts Receivable—Expenditure Abatements <sup>(b)</sup> |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 5201                          | Support Expenditures                                                                               |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 5202                          | Capital Outlay Expenditures                                                                        |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 5203                          | State Aid and Benefit Expenditures                                                                 |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 5204                          | Local Assistance Expenditures                                                                      |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 5205                          | Grant Transfers                                                                                    |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 5206                          | Federal Grant Transfers                                                                            |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 5207                          | Fiduciary Disbursements                                                                            |                          |         |      |     |     |             |                                  |
|                                       | 5208                                                                                                                      | Operating Expenses            |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | 5209                                                                                                                      | Transfers—Out                 |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | 5210                                                                                                                      | Income Refunds                |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | 5212                                                                                                                      | Bond Principal Payments       |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | 5213                                                                                                                      | Bond Interest Expense         |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | 5214                                                                                                                      | Fiscal Agent Fees             |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | 5215                                                                                                                      | Disbursements—Other           |                                                                                                    |                          |         |      |     |     |             |                                  |
| Subsidiary Ledger Transaction Control | ✓ Form Code                                                                                                               | FORM TITLE                    | Note                                                                                               | BALANCE COLUMNS AFFECTED |         |      |     |     | Trans Codes |                                  |
|                                       | X 431                                                                                                                     | Expenditure Control Ledger    | C                                                                                                  | Author                   | Enc     | Ded  | Exp | Bal | + 4958      |                                  |
|                                       |                                                                                                                           |                               |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 432                           | Income Control Ledger                                                                              | Est                      | Rec     | Coll | Bal |     |             |                                  |
|                                       |                                                                                                                           |                               |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       |                                                                                                                           | 433                           | Income Clearance Control Ledger                                                                    | Coll                     | Trans   | Ref  | Bal |     |             |                                  |
|                                       |                                                                                                                           |                               |                                                                                                    |                          |         |      |     |     |             |                                  |
|                                       | Detail                                                                                                                    | Form Code                     | FORM TITLE                                                                                         |                          |         |      |     |     |             | Affect<br>Increase      Decrease |
|                                       |                                                                                                                           | 442                           | Accounts Receivable Ledger                                                                         |                          |         |      |     |     |             | (b)                              |
|                                       |                                                                                                                           | 441                           | Cash Clearing Ledger                                                                               |                          |         |      |     |     |             | (a)                              |
| NOTES                                 | (a) Amount deposited<br>(b) Amount of receivables collected.<br>(c) Amount collected not relating to accounts receivable. |                               |                                                                                                    |                          |         |      |     |     |             |                                  |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                                                   |                                                                                                                                   |         |                          |       |      |     |     |             |          |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------|-------|------|-----|-----|-------------|----------|
| TITLE                                 | Expenditure Abatement Collections Deposited: Clearance Account Refunds                                                            |                                                                                                                                   |         |                          |       |      |     |     |             |          |
| DETAILS                               | Collections, representing the recovery of income erroneously refunded from an income collection clearance account, are deposited. |                                                                                                                                   |         |                          |       |      |     |     |             |          |
| Source Form                           | Form Code                                                                                                                         | FORM TITLE                                                                                                                        |         |                          |       |      |     |     |             |          |
|                                       | 361                                                                                                                               | Collection Report                                                                                                                 |         |                          |       |      |     |     |             |          |
| Register                              | 416                                                                                                                               | Deposit — Clearance Register (a)                                                                                                  |         |                          |       |      |     |     |             |          |
| General Ledger Control Account        | Code                                                                                                                              | GENERAL CONTROL ACCOUNT TITLE                                                                                                     |         |                          |       |      |     |     |             |          |
|                                       | Debits                                                                                                                            |                                                                                                                                   | Credits |                          |       |      |     |     |             |          |
|                                       | 1104<br>1203<br>5211                                                                                                              | Treasury Cash Clearing <sup>(a)</sup><br>Accounts Receivable—Abatements <sup>(b)</sup><br>Income Refunds—Clearance <sup>(c)</sup> |         |                          |       |      |     |     |             |          |
| Subsidiary Ledger Transaction Control | ✓ Form Code                                                                                                                       | FORM TITLE                                                                                                                        | Note    | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |
|                                       | X 431                                                                                                                             | Expenditure Control Ledger                                                                                                        | C       | Author                   | Enc   | Ded  | Exp | Bal | — +         | 4958     |
|                                       | X 432                                                                                                                             | Income Control Ledger                                                                                                             |         | Est                      | Rec   | Coll | Bal |     |             |          |
|                                       | X 433                                                                                                                             | Income Clearance Control Ledger                                                                                                   |         | Coll                     | Trans | Ref  | Bal |     |             | 3948     |
| Detail                                | Form Code                                                                                                                         | FORM TITLE                                                                                                                        |         |                          |       |      |     |     | Affect      |          |
|                                       | 442                                                                                                                               | Accounts Receivable Ledger                                                                                                        |         |                          |       |      |     |     | Increase    | Decrease |
|                                       | 441                                                                                                                               | Cash Clearing Ledger                                                                                                              |         |                          |       |      |     |     |             | (b)      |
|                                       |                                                                                                                                   |                                                                                                                                   |         |                          |       |      |     |     |             | (a)      |
| NOTES                                 | (a) Total deposited<br>(b) Amount of previous billings collected.<br>(c) Amount collected not previously billed.                  |                                                                                                                                   |         |                          |       |      |     |     |             |          |

## TRANSACTION ▲ DESCRIPTION

|                                       |  |                                                                                           |                                                                                                          |  |      |                          |       |      |     |     |                        |
|---------------------------------------|--|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--|------|--------------------------|-------|------|-----|-----|------------------------|
|                                       |  | TRANSACTION ▲ DESCRIPTION                                                                 |                                                                                                          |  |      |                          |       |      |     |     |                        |
| TITLE                                 |  | Amounts Due From Other Entities Collected and Deposited                                   |                                                                                                          |  |      |                          |       |      |     |     |                        |
| DETAILS                               |  | Amounts recorded as due from State, local or federal entities are received and deposited. |                                                                                                          |  |      |                          |       |      |     |     |                        |
| Source Form                           |  | Form Code                                                                                 | FORM TITLE                                                                                               |  |      |                          |       |      |     |     |                        |
| Source Form                           |  | 361                                                                                       | Collection Report                                                                                        |  |      |                          |       |      |     |     |                        |
| Register                              |  | 416                                                                                       | Deposit --Clearance Register                                                                             |  |      |                          |       |      |     |     |                        |
| General Ledger Control Account        |  | Code                                                                                      | GENERAL CONTROL ACCOUNT TITLE                                                                            |  |      |                          |       |      |     |     |                        |
| General Ledger Control Account        |  | Debits      Credits                                                                       |                                                                                                          |  |      |                          |       |      |     |     |                        |
| General Ledger Control Account        |  | 1104<br>1301<br>1302<br>1303                                                              | Treasury Cash Clearing<br>Due From State Funds<br>Due From Federal Government<br>Due From Local Agencies |  |      |                          |       |      |     |     |                        |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                                 | FORM TITLE                                                                                               |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes            |
| Subsidiary Ledger Transaction Control |  | 431                                                                                       | Expenditure Control Ledger                                                                               |  |      | Author                   | Enc   | Ded  | Exp | Bal |                        |
| Subsidiary Ledger Transaction Control |  | 432                                                                                       | Income Control Ledger                                                                                    |  |      | Est                      | Rec   | Coll | Bal |     |                        |
| Subsidiary Ledger Transaction Control |  | 433                                                                                       | Income Clearance Control Ledger                                                                          |  |      | Coll                     | Trans | Ref  | Bal |     |                        |
| Detail                                |  | Form Code                                                                                 | FORM TITLE                                                                                               |  |      |                          |       |      |     |     | Affect                 |
| Detail                                |  | 441                                                                                       | Cash Clearing Ledger                                                                                     |  |      |                          |       |      |     |     | Increase      Decrease |
| NOTES                                 |  |                                                                                           |                                                                                                          |  |      |                          |       |      |     |     | X                      |

## TRANSACTION

## DESCRIPTION

|                                                                                                                                                                                           |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------|------------------------------------------------|--------|-------|------|-----|-------------|--------|--|----------|----------|
| TITLE                                                                                                                                                                                     | Inter-Entity Loans: Received                                                                          |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
| DETAILS                                                                                                                                                                                   | Monies loaned by one accounting entity to another are "receipted" by the recipient accounting entity. |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
| Source Form                                                                                                                                                                               | Form Code                                                                                             | FORM TITLE                    |                                 |                                                |        |       |      |     |             |        |  |          |          |
| 331                                                                                                                                                                                       | No Warrant Transfer of Funds (In)                                                                     |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
| Register                                                                                                                                                                                  | 418                                                                                                   | No Warrant Transfer Register  |                                 |                                                |        |       |      |     |             |        |  |          |          |
| General Ledger Control Account                                                                                                                                                            | Code                                                                                                  | GENERAL CONTROL ACCOUNT TITLE |                                 |                                                |        |       |      |     |             |        |  |          |          |
|                                                                                                                                                                                           | Debits                                                                                                |                               | Credits                         |                                                |        |       |      |     |             |        |  |          |          |
|                                                                                                                                                                                           | 1105                                                                                                  |                               | 2102                            | Cash in Treasury<br>Inter-Entity Loans Payable |        |       |      |     |             |        |  |          |          |
| ✓                                                                                                                                                                                         | Form Code                                                                                             | FORM TITLE                    | Note                            | BALANCE COLUMNS AFFECTED                       |        |       |      |     | Trans Codes |        |  |          |          |
| Subsidiary Ledger Transaction Control                                                                                                                                                     | NONE REQUIRED                                                                                         | 431                           | Expenditure Control Ledger      |                                                | Author | Enc   | Ded  | Exp | Bal         |        |  |          |          |
|                                                                                                                                                                                           |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
|                                                                                                                                                                                           |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
| Detail                                                                                                                                                                                    | Form Code                                                                                             | 432                           | Income Control Ledger           |                                                | Est    | Rec   | Coll | Bal |             |        |  |          |          |
|                                                                                                                                                                                           |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
|                                                                                                                                                                                           |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
| NOTES                                                                                                                                                                                     |                                                                                                       | 433                           | Income Clearance Control Ledger |                                                | Coll   | Trans | Raf  | Bal |             |        |  |          |          |
|                                                                                                                                                                                           |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
|                                                                                                                                                                                           |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
| <table border="1" style="margin-left: auto; margin-right: 0;"> <tr> <td colspan="2" style="text-align: center;">Affect</td> </tr> <tr> <td>Increase</td> <td>Decrease</td> </tr> </table> |                                                                                                       |                               |                                 |                                                |        |       |      |     |             | Affect |  | Increase | Decrease |
| Affect                                                                                                                                                                                    |                                                                                                       |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |
| Increase                                                                                                                                                                                  | Decrease                                                                                              |                               |                                 |                                                |        |       |      |     |             |        |  |          |          |

## TRANSACTION ▲ DESCRIPTION

|                                       |  |                                                                |                                     |                                                     |      |                          |       |      |     |     |                            |
|---------------------------------------|--|----------------------------------------------------------------|-------------------------------------|-----------------------------------------------------|------|--------------------------|-------|------|-----|-----|----------------------------|
|                                       |  |                                                                |                                     |                                                     |      |                          |       |      |     |     |                            |
| TITLE                                 |  | Bond Retirement: Cash Returned by Fiscal Agents                |                                     |                                                     |      |                          |       |      |     |     |                            |
| DETAILS                               |  | Cash, transferred to a fiscal agent, is returned to the State. |                                     |                                                     |      |                          |       |      |     |     |                            |
| Source Form                           |  | Form Code                                                      | FORM TITLE                          |                                                     |      |                          |       |      |     |     |                            |
| Source Form                           |  | 361                                                            | Collection Report                   |                                                     |      |                          |       |      |     |     |                            |
| Register                              |  | 416                                                            | Deposit — Clearance Register        |                                                     |      |                          |       |      |     |     |                            |
| General Ledger Control Account        |  | Code                                                           | GENERAL CONTROL ACCOUNT TITLE       |                                                     |      |                          |       |      |     |     |                            |
|                                       |  | Debits                                                         | Credits                             |                                                     |      |                          |       |      |     |     |                            |
|                                       |  | 1104                                                           | 1903                                | Treasury Cash Clearing<br>Advances to Fiscal Agents |      |                          |       |      |     |     |                            |
|                                       |  | Form Code                                                      | FORM TITLE                          |                                                     | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes                |
|                                       |  | X                                                              | 431 Expenditure Control Ledger      |                                                     |      | Author                   | Enc   | Ded  | Exp | Bal | + 3958                     |
|                                       |  |                                                                |                                     |                                                     |      |                          |       |      |     |     | - 4859                     |
|                                       |  |                                                                | 432 Income Control Ledger           |                                                     |      | Est                      | Rec   | Coll | Bal |     |                            |
|                                       |  |                                                                |                                     |                                                     |      |                          |       |      |     |     |                            |
|                                       |  |                                                                | 433 Income Clearance Control Ledger |                                                     |      | Coll                     | Trans | Ref  | Bal |     |                            |
|                                       |  |                                                                |                                     |                                                     |      |                          |       |      |     |     |                            |
| Subsidiary Ledger Transaction Control |  | Form Code                                                      | FORM TITLE                          |                                                     |      |                          |       |      |     |     | Affect Increase X Decrease |
|                                       |  | 441                                                            | Cash Clearing Ledger                |                                                     |      |                          |       |      |     |     |                            |
| NOTES                                 |  |                                                                |                                     |                                                     |      |                          |       |      |     |     |                            |



## TRANSACTION

## DESCRIPTION

|                                                              |                                                  |                                                                                     |      |                          |       |      |     |                        |             |
|--------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------------------------|------|--------------------------|-------|------|-----|------------------------|-------------|
| TITLE<br><b>Property Surveyed: Enterprise -Type Accounts</b> |                                                  |                                                                                     |      |                          |       |      |     |                        |             |
|                                                              | DETAILS                                          | Fixed assets, recorded in other than the General Fixed Asset Fund, are written off. |      |                          |       |      |     |                        |             |
| Source Form                                                  | Form Code                                        | FORM TITLE                                                                          |      |                          |       |      |     |                        |             |
|                                                              | 391                                              | Journal Voucher                                                                     |      |                          |       |      |     |                        |             |
| Register                                                     | 419                                              | General Register                                                                    |      |                          |       |      |     |                        |             |
|                                                              | GENERAL CONTROL ACCOUNT TITLE                    |                                                                                     |      |                          |       |      |     |                        |             |
| General Ledger Control Account                               | Debits                                           | Credits                                                                             |      |                          |       |      |     |                        |             |
|                                                              | 1707                                             | Accumulated Depreciation—Buildings                                                  |      |                          |       |      |     |                        |             |
|                                                              | 1708                                             | Accumulated Depreciation—Other Improvements                                         |      |                          |       |      |     |                        |             |
|                                                              | 1709                                             | Accumulated Depreciation—Equipment                                                  |      |                          |       |      |     |                        |             |
|                                                              | 1710                                             | Accumulated Depreciation—Other Fixed Assets                                         |      |                          |       |      |     |                        |             |
|                                                              | 4101                                             | Fund Balance—General(a)                                                             |      |                          |       |      |     |                        |             |
|                                                              |                                                  | Buildings                                                                           |      |                          |       |      |     |                        |             |
|                                                              |                                                  | Other Improvements                                                                  |      |                          |       |      |     |                        |             |
|                                                              |                                                  | Equipment                                                                           |      |                          |       |      |     |                        |             |
|                                                              |                                                  | Other Fixed Assets                                                                  |      |                          |       |      |     |                        |             |
| Subsidiary Ledger Transaction Control                        | Form Code                                        | FORM TITLE                                                                          | Note | BALANCE COLUMNS AFFECTED |       |      |     |                        | Trans Codes |
|                                                              | 431                                              | Expenditure Control Ledger                                                          |      | Author                   | Enc   | Ded  | Exp | Bal                    |             |
|                                                              | 432                                              | Income Control Ledger                                                               |      | Est                      | Rec   | Coll | Bal |                        |             |
|                                                              | 433                                              | Income Clearance Control Ledger                                                     |      | Coll                     | Trans | Ref  | Bal |                        |             |
| Detail                                                       | Form Code                                        | FORM TITLE                                                                          |      |                          |       |      |     |                        | Affect      |
|                                                              |                                                  |                                                                                     |      |                          |       |      |     | Increase      Decrease |             |
| NOTES                                                        | (a) Amount of undepreciated balance written off. |                                                                                     |      |                          |       |      |     |                        |             |

| TRANSACTION |  | ▲ | DESCRIPTION |  |
|-------------|--|---|-------------|--|
|-------------|--|---|-------------|--|

|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |
|---------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------|--------------------------|----------|------------|-------------|-----|
| TITLE                                 |               | Collections: Treasurer's Receipt                                                                                               |                                            |      |                          |          |            |             |     |
| DETAILS                               |               | To record the clearance of monies deposited in a commercial bank to the credit of the State Treasurer into the State Treasury. |                                            |      |                          |          |            |             |     |
| Source Form                           | Form Code     | FORM TITLE                                                                                                                     |                                            |      |                          |          |            |             |     |
|                                       | 362           | Treasurer's Receipt                                                                                                            |                                            |      |                          |          |            |             |     |
| Register                              | 416           | Deposit—Clearance Register                                                                                                     |                                            |      |                          |          |            |             |     |
|                                       | Code          |                                                                                                                                | GENERAL CONTROL ACCOUNT TITLE              |      |                          |          |            |             |     |
| General Ledger Control Account        | Debits        | Credits                                                                                                                        |                                            |      |                          |          |            |             |     |
|                                       | 1105          | 1104                                                                                                                           | Cash in Treasury<br>Treasury Cash Clearing |      |                          |          |            |             |     |
| Subsidiary Ledger Transaction Control | ✓             | Form Code                                                                                                                      | FORM TITLE                                 | Note | BALANCE COLUMNS AFFECTED |          |            | Trans Codes |     |
|                                       | NONE REQUIRED | 431                                                                                                                            | Expenditure Control Ledger                 |      | Author                   | Enc      | Ded        | Exp         | Bal |
|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |
|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |
| Detail                                | 432           | Income Control Ledger                                                                                                          |                                            | Est  | Rec                      | Coll     | Bal        |             |     |
|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |
|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |
| NOTES                                 | 441           | Income Clearance Control Ledger                                                                                                |                                            | Coll | Trans                    | Ref      | Bal        |             |     |
|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |
|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |
| Form Code                             |               | FORM TITLE                                                                                                                     |                                            |      |                          | Affect   |            |             |     |
| 441                                   |               | Cash Clearing Ledger                                                                                                           |                                            |      |                          | Increase | Decrease X |             |     |
|                                       |               |                                                                                                                                |                                            |      |                          |          |            |             |     |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                                                            |                                 |              |                          |       |      |     |     |             |          |  |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------|--------------------------|-------|------|-----|-----|-------------|----------|--|
| TITLE                                 | Interest and Investment Earnings Deposited by Treasurer                                                                    |                                 |              |                          |       |      |     |     |             |          |  |
| DETAILS                               | Interest and investment earnings collected and deposited directly by the State Treasurer are recorded in the General Fund. |                                 |              |                          |       |      |     |     |             |          |  |
|                                       | Form Code                                                                                                                  | FORM TITLE                      |              |                          |       |      |     |     |             |          |  |
| Source Form                           | 391                                                                                                                        | Journal Voucher                 |              |                          |       |      |     |     |             |          |  |
| Register                              | 419                                                                                                                        | General Register                |              |                          |       |      |     |     |             |          |  |
| General Ledger Control Account        | Code                                                                                                                       | GENERAL CONTROL ACCOUNT TITLE   |              |                          |       |      |     |     |             |          |  |
|                                       | Debits                                                                                                                     |                                 | Credits      |                          |       |      |     |     |             |          |  |
|                                       | 1105                                                                                                                       |                                 | 5105<br>5106 |                          |       |      |     |     |             |          |  |
|                                       | Cash in Treasury<br>Interest Income<br>Investment Earnings                                                                 |                                 |              |                          |       |      |     |     |             |          |  |
| ✓                                     | Form Code                                                                                                                  | FORM TITLE                      | Note         | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |  |
|                                       | 431                                                                                                                        | Expenditure Control Ledger      |              | Author                   | Enc   | Ded  | Exp | Bal |             |          |  |
| X                                     | 432                                                                                                                        | Income Control Ledger           |              | Est                      | Rec   | Coll | Bal |     |             | 3849     |  |
|                                       | 433                                                                                                                        | Income Clearance Control Ledger |              | Coll                     | Trans | Ref  | Bal |     |             |          |  |
| Subsidiary Ledger Transaction Control | Detail                                                                                                                     | Form Code                       | FORM TITLE   |                          |       |      |     |     |             | Affect   |  |
|                                       |                                                                                                                            |                                 |              |                          |       |      |     |     | Increase    | Decrease |  |
| NOTES                                 | Documentation for entry is prepared by the State Treasurer's Office.                                                       |                                 |              |                          |       |      |     |     |             |          |  |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                                                                                                    |                               |                                                             |      |                          |       |          |          |             |  |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------|------|--------------------------|-------|----------|----------|-------------|--|
| TITLE                                 | Cancelled Stale-dated Warrants are Recorded                                                                                                                        |                               |                                                             |      |                          |       |          |          |             |  |
| DETAILS                               | Warrants reported as stale-dated by the State Auditor and "cancelled" by the State Treasurer are recorded in the accounting entity responsible for their issuance. |                               |                                                             |      |                          |       |          |          |             |  |
| Source Form                           | Form Code                                                                                                                                                          | FORM TITLE                    |                                                             |      |                          |       |          |          |             |  |
|                                       | 391                                                                                                                                                                | Journal Voucher               |                                                             |      |                          |       |          |          |             |  |
| Register                              | 419                                                                                                                                                                | General Register              |                                                             |      |                          |       |          |          |             |  |
| General Ledger Control Account        | Code                                                                                                                                                               | GENERAL CONTROL ACCOUNT TITLE |                                                             |      |                          |       |          |          |             |  |
|                                       | Debits                                                                                                                                                             | Credits                       |                                                             |      |                          |       |          |          |             |  |
|                                       | 1105                                                                                                                                                               | 2503                          | Cash in Treasury<br>Accountability for Stale-dated Warrants |      |                          |       |          |          |             |  |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                                                                                                                                                      | Form Code                     | FORM TITLE                                                  | Note | BALANCE COLUMNS AFFECTED |       |          |          | Trans Codes |  |
|                                       |                                                                                                                                                                    | 431                           | Expenditure Control Ledger                                  |      | Author                   | Enc   | Ded      | Exp      | Bal         |  |
|                                       |                                                                                                                                                                    | 432                           | Income Control Ledger                                       |      | Est                      | Rec   | Coll     | Bal      |             |  |
|                                       |                                                                                                                                                                    | 433                           | Income Clearance Control Ledger                             |      | Coll                     | Trans | Ref      | Bal      |             |  |
| Detail                                | Form Code                                                                                                                                                          | FORM TITLE                    |                                                             |      |                          |       | Affect   |          |             |  |
|                                       |                                                                                                                                                                    |                               |                                                             |      |                          |       | Increase | Decrease |             |  |
| NOTES                                 | Agencies are to maintain a file of Stale-dated Warrant Notices to detail the balance in account 2503—Accountability for Stale-dated Warrants.                      |                               |                                                             |      |                          |       |          |          |             |  |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                 |           | Warrant Claims: Standard Disbursements                                                                                                                                               |                                    |      |                          |       |      |     |     |             |                   |
|---------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------|--------------------------|-------|------|-----|-----|-------------|-------------------|
| DETAILS                               |           | Claims requesting the issuance of warrants drawn on the Warrant Clearance Revolving Account for the purpose of disbursing monies properly accounted as a disbursement, are recorded. |                                    |      |                          |       |      |     |     |             |                   |
| Source Form                           | Form Code | FORM TITLE                                                                                                                                                                           |                                    |      |                          |       |      |     |     |             |                   |
|                                       | 321       | Standard Warrant Claim                                                                                                                                                               |                                    |      |                          |       |      |     |     |             |                   |
| Register                              | 413       | Disbursement Register                                                                                                                                                                |                                    |      |                          |       |      |     |     |             |                   |
|                                       | Code      |                                                                                                                                                                                      | GENERAL CONTROL ACCOUNT TITLE      |      |                          |       |      |     |     |             |                   |
| General Ledger Control Account        | Debits    | Credits                                                                                                                                                                              |                                    |      |                          |       |      |     |     |             |                   |
|                                       | 5201      |                                                                                                                                                                                      | Support Expenditures               |      |                          |       |      |     |     |             |                   |
|                                       | 5202      |                                                                                                                                                                                      | Capital Outlay Expenditures        |      |                          |       |      |     |     |             |                   |
|                                       | 5203      |                                                                                                                                                                                      | State Aid and Benefit Expenditures |      |                          |       |      |     |     |             |                   |
|                                       | 5204      |                                                                                                                                                                                      | Local Assistance Expenditures      |      |                          |       |      |     |     |             |                   |
|                                       | 5205      |                                                                                                                                                                                      | Grant Transfers                    |      |                          |       |      |     |     |             |                   |
|                                       | 5206      |                                                                                                                                                                                      | Federal Grant Transfers            |      |                          |       |      |     |     |             |                   |
|                                       | 5207      |                                                                                                                                                                                      | Fiduciary Disbursements            |      |                          |       |      |     |     |             |                   |
|                                       | 5208      |                                                                                                                                                                                      | Operating Expenses                 |      |                          |       |      |     |     |             |                   |
|                                       | 5210      |                                                                                                                                                                                      | Income Refunds                     |      |                          |       |      |     |     |             |                   |
| 5215                                  | 1105      | Disbursements—Other                                                                                                                                                                  |                                    |      |                          |       |      |     |     |             |                   |
| 2403                                  | 1803      | Cash in Treasury                                                                                                                                                                     |                                    |      |                          |       |      |     |     |             |                   |
|                                       |           | Reserve for Encumbrance                                                                                                                                                              |                                    |      |                          |       |      |     |     |             |                   |
|                                       |           | Encumbrances                                                                                                                                                                         |                                    |      |                          |       |      |     |     |             |                   |
|                                       |           |                                                                                                                                                                                      | a                                  |      |                          |       |      |     |     |             |                   |
|                                       |           |                                                                                                                                                                                      | b                                  |      |                          |       |      |     |     |             |                   |
| Subsidiary Ledger Transaction Control | ✓         | Form Code                                                                                                                                                                            | FORM TITLE                         | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |                   |
|                                       | X         | 431                                                                                                                                                                                  | Expenditure Control Ledger         | a    | Author                   | Enc   | Ded  | Exp | Bal | + 2958      |                   |
|                                       |           |                                                                                                                                                                                      |                                    | b    |                          |       |      | +   | —   | 4859        |                   |
|                                       |           | 432                                                                                                                                                                                  | Income Control Ledger              |      | Est                      | Rec   | Coll | Bel |     |             |                   |
|                                       |           | 433                                                                                                                                                                                  | Income Clearance Control Ledger    |      | Coll                     | Trans | Ref  | Bel |     |             |                   |
|                                       |           | Form Code                                                                                                                                                                            | FORM TITLE                         |      |                          |       |      |     |     |             | Affect            |
|                                       |           | 412                                                                                                                                                                                  | Encumbrance Register               |      |                          |       |      |     |     |             | Increase Decrease |
|                                       |           |                                                                                                                                                                                      |                                    |      |                          |       |      |     |     |             | b                 |
|                                       | NOTES     | (a) Amount of recorded encumbrances liquidated if any.<br>(b) Amount of the claim.                                                                                                   |                                    |      |                          |       |      |     |     |             |                   |

## TRANSACTION

## DESCRIPTION

|                                       |                                                  |                                                                                                                                                                             |      |                          |       |      |     |          |             |      |
|---------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|------|
| TITLE                                 | Warrant Claims: Miscellaneous Assets/Prepayments |                                                                                                                                                                             |      |                          |       |      |     |          |             |      |
|                                       | DETAILS                                          | To record claims, requesting the issuance of warrants, submitted against an enterprise-type account wherein the disbursement is not properly accountable as an expenditure. |      |                          |       |      |     |          |             |      |
| Source Form                           | Form Code                                        | FORM TITLE                                                                                                                                                                  |      |                          |       |      |     |          |             |      |
|                                       | 321                                              | Standard Warrant Claim                                                                                                                                                      |      |                          |       |      |     |          |             |      |
| Register                              | 413                                              | Disbursement Register                                                                                                                                                       |      |                          |       |      |     |          |             |      |
|                                       | GENERAL CONTROL ACCOUNT TITLE                    |                                                                                                                                                                             |      |                          |       |      |     |          |             |      |
| General Ledger Control Account        | Code                                             |                                                                                                                                                                             |      |                          |       |      |     |          |             |      |
|                                       | Debits                                           | Credits                                                                                                                                                                     |      |                          |       |      |     |          |             |      |
|                                       | 1802<br>1905<br>1105                             | Merchandise Inventory<br>Other Prepayments<br>Cash in Treasury                                                                                                              |      |                          |       |      |     |          |             |      |
| Subsidiary Ledger Transaction Control | Form Code                                        | FORM TITLE                                                                                                                                                                  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |      |
|                                       | X 431                                            | Expenditure Control Ledger                                                                                                                                                  |      | Author                   | Enc   | Ded  | Exp | Bal      | +<br>—      | 3859 |
|                                       | 432                                              | Income Control Ledger                                                                                                                                                       |      | Est                      | Rec   | Coll | Bal |          |             |      |
|                                       | 433                                              | Income Clearance Control Ledger                                                                                                                                             |      | Coll                     | Trans | Ref  | Bal |          |             |      |
| NOTES                                 | Form Code                                        | FORM TITLE                                                                                                                                                                  |      |                          |       |      |     |          | Affect      |      |
|                                       |                                                  |                                                                                                                                                                             |      |                          |       |      |     | Increase | Decrease    |      |

## TRANSACTION

## DESCRIPTION

| TITLE                                 |                                               | Warrant Claims: Budgeted Income Refunds (Non-Clearance)                                                                                       |                                    |                          |       |      |     |     |                        |  |
|---------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------|-------|------|-----|-----|------------------------|--|
| DETAILS                               |                                               | Claims, requesting the issuance of warrants to refund income collected (budgeted) by a non-income collection clearance account, are recorded. |                                    |                          |       |      |     |     |                        |  |
| Source Form                           | Form Code                                     | FORM TITLE                                                                                                                                    |                                    |                          |       |      |     |     |                        |  |
|                                       | 321                                           | Standard Warrant Claim                                                                                                                        |                                    |                          |       |      |     |     |                        |  |
| Register                              | 413                                           | Disbursement Register                                                                                                                         |                                    |                          |       |      |     |     |                        |  |
|                                       | Code                                          |                                                                                                                                               | GENERAL CONTROL ACCOUNT TITLE      |                          |       |      |     |     |                        |  |
| General Ledger Control Account        | Debits                                        | Credits                                                                                                                                       |                                    |                          |       |      |     |     |                        |  |
|                                       | 5210                                          | 1105                                                                                                                                          | Income Refunds<br>Cash in Treasury |                          |       |      |     |     |                        |  |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> Form Code | FORM TITLE                                                                                                                                    | Note                               | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes            |  |
|                                       | X                                             | 431 Expenditure Control Ledger                                                                                                                |                                    | Author                   | Enc   | Ded  | Exp | Bal |                        |  |
|                                       |                                               | 432 Income Control Ledger                                                                                                                     |                                    |                          |       |      | +   | -   | 4859                   |  |
|                                       |                                               | 433 Income Clearance Control Ledger                                                                                                           |                                    | Est                      | Rec   | Coll | Bal |     |                        |  |
| Detail                                | <input checked="" type="checkbox"/> Form Code | FORM TITLE                                                                                                                                    |                                    | Coll                     | Trans | Ref  | Bal |     | Affect                 |  |
|                                       |                                               |                                                                                                                                               |                                    |                          |       |      |     |     | Increase      Decrease |  |
| NOTES                                 |                                               |                                                                                                                                               |                                    |                          |       |      |     |     |                        |  |

## TRANSACTION ▲ DESCRIPTION

| TITLE                          |           | Warrant Claims: Non-Budgeted Income Refunds                                                                                                       |                                       |  |
|--------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--|
| DETAILS                        |           | Claims, requesting the issuance of warrants to refund income collected (non-budgeted) by a non-income collection clearance account, are recorded. |                                       |  |
| Source Form                    | Form Code | FORM TITLE                                                                                                                                        |                                       |  |
|                                | 321       | Standard Warrant Claim                                                                                                                            |                                       |  |
| Register                       | 413       | Disbursement Register                                                                                                                             |                                       |  |
|                                | Code      | GENERAL CONTROL ACCOUNT TITLE                                                                                                                     |                                       |  |
| General Ledger Control Account | Debits    | Credits                                                                                                                                           |                                       |  |
|                                | 5101      |                                                                                                                                                   | Revenue                               |  |
|                                | 5102      |                                                                                                                                                   | Operating Income                      |  |
|                                | 5103      |                                                                                                                                                   | Federal Grant and Cost Sharing Income |  |
|                                | 5104      |                                                                                                                                                   | Private Grant Income                  |  |
|                                | 5105      |                                                                                                                                                   | Interest Income                       |  |
|                                | 5106      |                                                                                                                                                   | Investment Earnings                   |  |
|                                | 5107      |                                                                                                                                                   | Fiduciary Income                      |  |
|                                | 5109      |                                                                                                                                                   | Bond Proceeds                         |  |
|                                | 5110      |                                                                                                                                                   | Asset Sale Proceeds                   |  |
|                                | 5114      |                                                                                                                                                   | Reimbursements                        |  |
|                                | 5116      |                                                                                                                                                   | Sinking Fund Contributions            |  |
|                                | 5118      |                                                                                                                                                   | Income—Other                          |  |
|                                | 1105      |                                                                                                                                                   | Cash in Treasury                      |  |
|                                |           |                                                                                                                                                   |                                       |  |
|                                |           |                                                                                                                                                   |                                       |  |
|                                |           |                                                                                                                                                   |                                       |  |
|                                |           |                                                                                                                                                   |                                       |  |

| Subsidiary Ledger Transaction Control | Detail | Form Code | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |     |     |     | Trans Codes |
|---------------------------------------|--------|-----------|---------------------------------|------|--------------------------|-------|-----|-----|-----|-------------|
|                                       |        |           |                                 |      | Author                   | Enc   | Ded | Exp | Bal |             |
|                                       |        | 431       | Expenditure Control Ledger      |      |                          |       |     |     |     |             |
|                                       |        | 432       | Income Control Ledger           |      |                          |       |     |     |     | 3948        |
|                                       |        | 433       | Income Clearance Control Ledger |      |                          |       |     |     |     |             |
|                                       |        |           |                                 |      | Coll                     | Trans | Ref | Bal |     |             |
|                                       |        |           |                                 |      |                          |       |     |     |     |             |
|                                       |        |           |                                 |      |                          |       |     |     |     |             |
|                                       |        |           |                                 |      |                          |       |     |     |     |             |

| NOTES | Form Code | FORM TITLE |  | Affect   |          |
|-------|-----------|------------|--|----------|----------|
|       |           |            |  | Increase | Decrease |
|       |           |            |  |          |          |
|       |           |            |  |          |          |
|       |           |            |  |          |          |
|       |           |            |  |          |          |

## TRANSACTION

## DESCRIPTION

|                                       |                                               |                                                                                                                             |                                 |                          |        |       |      |          |             |     |
|---------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------|--------|-------|------|----------|-------------|-----|
| TITLE                                 | Warrant Claims: Income Refunds (Clearance)    |                                                                                                                             |                                 |                          |        |       |      |          |             |     |
|                                       | DETAILS                                       | Claims are issued requesting the issuance of warrants to refund income collected by a income collections clearance account. |                                 |                          |        |       |      |          |             |     |
| Source Form                           | Form Code                                     | FORM TITLE                                                                                                                  |                                 |                          |        |       |      |          |             |     |
| Source Form                           | 321                                           | Standard Warrant Claim                                                                                                      |                                 |                          |        |       |      |          |             |     |
| Register                              | 413                                           | Disbursement Register                                                                                                       |                                 |                          |        |       |      |          |             |     |
| General Ledger Control Account        | Code                                          | GENERAL CONTROL ACCOUNT TITLE                                                                                               |                                 |                          |        |       |      |          |             |     |
|                                       | Debits                                        |                                                                                                                             | Credits                         |                          |        |       |      |          |             |     |
|                                       | 5211                                          |                                                                                                                             | 1105                            |                          |        |       |      |          |             |     |
|                                       |                                               | Income Refunds – Clearance<br>Cash in Treasury                                                                              |                                 |                          |        |       |      |          |             |     |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> Form Code | FORM TITLE                                                                                                                  | Note                            | BALANCE COLUMNS AFFECTED |        |       |      |          | Trans Codes |     |
|                                       | X                                             | 431                                                                                                                         | Expenditure Control Ledger      |                          | Author | Enc   | Ded  | Exp      |             | Bal |
|                                       |                                               | 432                                                                                                                         | Income Control Ledger           |                          | Est    | Rec   | Coll | Bal      |             |     |
|                                       | X                                             | 433                                                                                                                         | Income Clearance Control Ledger |                          | Coll   | Trans | Ref  | Bal      |             |     |
| Detail                                | Form Code                                     | FORM TITLE                                                                                                                  |                                 |                          |        |       |      | Affect   |             |     |
|                                       |                                               |                                                                                                                             |                                 |                          |        |       |      | Increase | Decrease    |     |
| NOTES                                 |                                               |                                                                                                                             |                                 |                          |        |       |      |          |             |     |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                                                 |             | Warrant Claims: Enterprise Capital Outlay                                                                    |                                 |            |                          |      |       |      |          |             |      |
|-----------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------|---------------------------------|------------|--------------------------|------|-------|------|----------|-------------|------|
| DETAILS                                                               |             | Claims, requesting the issuance of warrants, wherein the amount expended is to be capitalized, are recorded. |                                 |            |                          |      |       |      |          |             |      |
| Source Form                                                           | Form Code   | FORM TITLE                                                                                                   |                                 |            |                          |      |       |      |          |             |      |
|                                                                       | 321         | Standard Warrant Claim                                                                                       |                                 |            |                          |      |       |      |          |             |      |
| Register                                                              | 413         | Disbursement Register                                                                                        |                                 |            |                          |      |       |      |          |             |      |
|                                                                       | Code        | GENERAL CONTROL ACCOUNT TITLE                                                                                |                                 |            |                          |      |       |      |          |             |      |
| General Ledger Control Account                                        | Debits      | Credits                                                                                                      |                                 |            |                          |      |       |      |          |             |      |
|                                                                       | 1701        |                                                                                                              | Land                            |            |                          |      |       |      |          |             |      |
|                                                                       | 1702        |                                                                                                              | Buildings                       |            |                          |      |       |      |          |             |      |
|                                                                       | 1703        |                                                                                                              | Other Improvements              |            |                          |      |       |      |          |             |      |
|                                                                       | 1704        |                                                                                                              | Equipment                       |            |                          |      |       |      |          |             |      |
|                                                                       | 1705        |                                                                                                              | Other Fixed Assets              |            |                          |      |       |      |          |             |      |
|                                                                       | 1706        |                                                                                                              | Construction Work in Progress   |            |                          |      |       |      |          |             |      |
|                                                                       | 1105        |                                                                                                              | Cash in Treasury                |            |                          |      |       |      |          |             |      |
| Subsidiary Ledger Transaction Control                                 | ✓ Form Code | FORM TITLE                                                                                                   |                                 | Note       | BALANCE COLUMNS AFFECTED |      |       |      |          | Trans Codes |      |
|                                                                       | X 431       | Expenditure Control Ledger                                                                                   |                                 |            | Author                   | Enc  | Ded   | Exp  | Bal      |             |      |
|                                                                       |             |                                                                                                              |                                 |            |                          | +    |       |      |          | -           | 3859 |
|                                                                       |             |                                                                                                              |                                 |            |                          |      |       |      |          |             |      |
|                                                                       |             | 432                                                                                                          | Income Control Ledger           |            |                          | Est  | Rec   | Coll | Bal      |             |      |
|                                                                       |             |                                                                                                              |                                 |            |                          |      |       |      |          |             |      |
|                                                                       |             | 433                                                                                                          | Income Clearance Control Ledger |            |                          | Coll | Trans | Ref  | Bal      |             |      |
|                                                                       |             |                                                                                                              |                                 |            |                          |      |       |      |          |             |      |
|                                                                       | NOTES       | Detail                                                                                                       | Form Code                       | FORM TITLE |                          |      |       |      |          | Affect      |      |
|                                                                       |             |                                                                                                              |                                 |            |                          |      |       |      | Increase | Decrease    |      |
| Items purchased are to be recorded in the Property Subsidiary Ledger. |             |                                                                                                              |                                 |            |                          |      |       |      |          |             |      |

## TRANSACTION ▲ DESCRIPTION

|                                              |  |                                                                                                                                     |                                 |             |                                 |       |      |     |     |                    |          |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|----------|
| <b>TITLE</b>                                 |  | <b>Payroll Claim: Non-Central Payroll</b>                                                                                           |                                 |             |                                 |       |      |     |     |                    |          |
| <b>DETAILS</b>                               |  | Requests to disburse payroll warrants directly from an appropriation (rather than from the Payroll Revolving Account) are recorded. |                                 |             |                                 |       |      |     |     |                    |          |
| <b>Source Form</b>                           |  | <b>Form Code</b>                                                                                                                    | <b>FORM TITLE</b>               |             |                                 |       |      |     |     |                    |          |
|                                              |  | 322                                                                                                                                 | Payroll Claim                   |             |                                 |       |      |     |     |                    |          |
| <b>Register</b>                              |  | 413                                                                                                                                 | Disbursement Register           |             |                                 |       |      |     |     |                    |          |
| <b>General Ledger Control Account</b>        |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                |                                 |             |                                 |       |      |     |     |                    |          |
|                                              |  | <b>Code</b>                                                                                                                         |                                 |             |                                 |       |      |     |     |                    |          |
|                                              |  | <b>Debits</b>                                                                                                                       | <b>Credits</b>                  |             |                                 |       |      |     |     |                    |          |
|                                              |  | 2403                                                                                                                                | Reserve for Encumbrances        | (a)         |                                 |       |      |     |     |                    |          |
|                                              |  | 1803                                                                                                                                | Encumbrances                    |             |                                 |       |      |     |     |                    |          |
|                                              |  | 5201                                                                                                                                | Support Expenditures            |             |                                 |       |      |     |     |                    |          |
|                                              |  | 5202                                                                                                                                | Capital Outlay Expenditures     |             |                                 |       |      |     |     |                    |          |
|                                              |  | 5207                                                                                                                                | Fiduciary Disbursements         |             |                                 |       |      |     |     |                    |          |
|                                              |  | 5208                                                                                                                                | Operating Expenses              |             |                                 |       |      |     |     |                    |          |
|                                              |  | 5216                                                                                                                                | Disbursements—Other             |             |                                 |       |      |     |     |                    |          |
|                                              |  | 1105                                                                                                                                | Cash in Treasury                |             |                                 |       |      |     |     |                    |          |
|                                              |  | (b)                                                                                                                                 |                                 |             |                                 |       |      |     |     |                    |          |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>Form Code</b>                                                                                                                    | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |          |
|                                              |  | X 431                                                                                                                               | Expenditure Control Ledger      | a           | Author                          | Enc   | Ded  | Exp | Bal | +                  | 2958     |
|                                              |  |                                                                                                                                     |                                 | b           |                                 |       |      | +   | -   | -                  | 4859     |
|                                              |  | 432                                                                                                                                 | Income Control Ledger           |             | Est                             | Rec   | Coll | Bal |     |                    |          |
|                                              |  | 433                                                                                                                                 | Income Clearance Control Ledger |             | Coll                            | Trans | Ref  | Bal |     |                    |          |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                    | <b>FORM TITLE</b>               |             |                                 |       |      |     |     | <b>Affect</b>      |          |
|                                              |  |                                                                                                                                     |                                 |             |                                 |       |      |     |     | Increase           | Decrease |
| <b>NOTES</b>                                 |  | (a) Amount encumbered.<br>(b) Total amount of claim.                                                                                |                                 |             |                                 |       |      |     |     |                    |          |

| TITLE                                                                                         |                                 | TRANSACTION                                                                                                                                                                             |                  | DESCRIPTION |       |                          |      |     |     |  |             |  |
|-----------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-------|--------------------------|------|-----|-----|--|-------------|--|
| <b>Warrant Claims: Short-Term Investments<sup>(a)</sup></b>                                   |                                 |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  |             |  |
| Claims, requesting the issuance of warrants to purchase short-term investments, are recorded. |                                 |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  |             |  |
| Form Code                                                                                     |                                 | FORM TITLE                                                                                                                                                                              |                  |             |       |                          |      |     |     |  |             |  |
| Source Form                                                                                   | 321                             | Standard Warrant Claim                                                                                                                                                                  |                  |             |       |                          |      |     |     |  |             |  |
| Register                                                                                      | 413                             | Disbursement Register                                                                                                                                                                   |                  |             |       |                          |      |     |     |  |             |  |
| Code                                                                                          |                                 | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                           |                  |             |       |                          |      |     |     |  |             |  |
| Debits                                                                                        | Credits                         |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  |             |  |
| General Ledger Control Account                                                                | 1613                            | Federal Securities at Cost                                                                                                                                                              |                  |             |       |                          |      |     |     |  |             |  |
|                                                                                               | 1605                            | State Securities at Cost                                                                                                                                                                |                  |             |       |                          |      |     |     |  |             |  |
|                                                                                               | 1607                            | Local Government Securities at Cost                                                                                                                                                     |                  |             |       |                          |      |     |     |  |             |  |
|                                                                                               | 1609                            | Other Investments at Cost                                                                                                                                                               |                  |             |       |                          |      |     |     |  |             |  |
|                                                                                               | 1611                            | Interest Purchased                                                                                                                                                                      |                  |             |       |                          |      |     |     |  |             |  |
|                                                                                               |                                 | 1105                                                                                                                                                                                    | Cash in Treasury |             |       |                          |      |     |     |  |             |  |
| Form Code                                                                                     |                                 | FORM TITLE                                                                                                                                                                              |                  | Note        |       | BALANCE COLUMNS AFFECTED |      |     |     |  | Trans Codes |  |
| Subsidiary Ledger Transaction Control                                                         | 431                             | Expenditure Control Ledger                                                                                                                                                              |                  | Author      |       | Enc                      | Ded  | Exp | Bal |  |             |  |
|                                                                                               |                                 |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  |             |  |
|                                                                                               | 432                             | Income Control Ledger                                                                                                                                                                   |                  | Est         |       | Rec                      | Coll | Bal |     |  |             |  |
|                                                                                               |                                 |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  |             |  |
| 433                                                                                           | Income Clearance Control Ledger |                                                                                                                                                                                         | Coll             |             | Trans | Ref                      | Bal  |     |     |  |             |  |
|                                                                                               |                                 |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  |             |  |
| Form Code                                                                                     |                                 | FORM TITLE                                                                                                                                                                              |                  |             |       |                          |      |     |     |  | Affect      |  |
|                                                                                               |                                 |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  | Increase    |  |
|                                                                                               |                                 |                                                                                                                                                                                         |                  |             |       |                          |      |     |     |  | Decrease    |  |
| NOTES                                                                                         |                                 | (a) Short-term investments, as defined by current administrative regulations, are to be recorded at cost and, consequently, premiums or discounts will not be amortized or accumulated. |                  |             |       |                          |      |     |     |  |             |  |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                                                                                                                                       |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------|------|-----|-----|--------------------------|
| TITLE                                 | Warrant Claims: Long-Term Investments                                                                                                                                                                 |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | DETAILS                                                                                                                                                                                               | Claims, requesting the issuance of warrants to purchase long-term investments, are recorded. |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
| Source Form                           | Form Code                                                                                                                                                                                             | FORM TITLE                                                                                   |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 321                                                                                                                                                                                                   | Standard Warrant Claim                                                                       |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
| Register                              | 413                                                                                                                                                                                                   | Disbursement Register                                                                        |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | Code                                                                                                                                                                                                  |                                                                                              | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                 |                          |       |      |     |     |                          |
| General Ledger Control Account        | Debits                                                                                                                                                                                                | Credits                                                                                      | Mortgages<br>Federal Securities at Par<br>State Securities at Par<br>Local Government Securities at Par<br>Other Investments at Par<br>Unamortized Premiums (a)<br>Interest Purchased<br>Cash in Treasury<br>Unaccumulated Bond Discounts (b) |                          |       |      |     |     |                          |
|                                       | 1601                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 1602                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 1604                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 1606                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 1608                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 1610                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 1611                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 1105                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
|                                       | 2501                                                                                                                                                                                                  |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                                                                                                             | FORM TITLE                                                                                   | Note                                                                                                                                                                                                                                          | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes              |
|                                       | 431                                                                                                                                                                                                   | Expenditure Control Ledger                                                                   |                                                                                                                                                                                                                                               | Author                   | Enc   | Ded  | Exp | Bal |                          |
|                                       | 432                                                                                                                                                                                                   | Income Control Ledger                                                                        |                                                                                                                                                                                                                                               | Est                      | Rec   | Coll | Bal |     |                          |
|                                       | 433                                                                                                                                                                                                   | Income Clearance Control Ledger                                                              |                                                                                                                                                                                                                                               | Coll                     | Trans | Ref  | Bal |     |                          |
| Detail                                | Form Code                                                                                                                                                                                             | FORM TITLE                                                                                   |                                                                                                                                                                                                                                               |                          |       |      |     |     | Affect Increase Decrease |
|                                       |                                                                                                                                                                                                       |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |
| NOTES                                 | (a) Amount paid for investments in excess of their par value (excluding accrued interest purchased).<br>(b) Amount by which par value exceeds the amount paid (excluding accrued interest purchased). |                                                                                              |                                                                                                                                                                                                                                               |                          |       |      |     |     |                          |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                               |                         |                                 |      |                          |       |      |     |          |             |      |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------|------|--------------------------|-------|------|-----|----------|-------------|------|
| TITLE                                 | Bond Principal and Interest Payments: Sinking Fund Account                                                    |                         |                                 |      |                          |       |      |     |          |             |      |
| DETAILS                               | To record bond principal and interest paid directly from a Sinking Fund account (not through a fiscal agent). |                         |                                 |      |                          |       |      |     |          |             |      |
|                                       | Form Code                                                                                                     | FORM TITLE              |                                 |      |                          |       |      |     |          |             |      |
| Source Form                           | 321                                                                                                           | Standard Warrant Claim  |                                 |      |                          |       |      |     |          |             |      |
| Register                              | 413                                                                                                           | Disbursement Register   |                                 |      |                          |       |      |     |          |             |      |
| General Ledger Control Account        | GENERAL CONTROL ACCOUNT TITLE                                                                                 |                         |                                 |      |                          |       |      |     |          |             |      |
|                                       | Code                                                                                                          |                         |                                 |      |                          |       |      |     |          |             |      |
|                                       | Debits                                                                                                        | Credits                 |                                 |      |                          |       |      |     |          |             |      |
|                                       | 5212                                                                                                          | Bond Principal Payments |                                 |      |                          |       |      |     |          |             |      |
|                                       | 5213                                                                                                          | Bond Interest Expense   |                                 |      |                          |       |      |     |          |             |      |
| 1105                                  | Cash in Treasury                                                                                              |                         |                                 |      |                          |       |      |     |          |             |      |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                                                                           | Form Code               | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |      |
|                                       | X                                                                                                             | 431                     | Expenditure Control Ledger      |      | Author                   | Enc   | Ded  | Exp | Bal      | + -         | 4859 |
|                                       |                                                                                                               | 432                     | Income Control Ledger           |      | Est                      | Rec   | Coll | Bal |          |             |      |
|                                       |                                                                                                               | 433                     | Income Clearance Control Ledger |      | Coll                     | Trans | Ref  | Bal |          |             |      |
|                                       | Detail                                                                                                        | Form Code               | FORM TITLE                      |      |                          |       |      |     |          | Affect      |      |
| NOTES                                 |                                                                                                               |                         |                                 |      |                          |       |      |     | Increase | Decrease    |      |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                                                                       |                                      |                                           |             |                                 |     |     |     |                    |          |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------|-------------|---------------------------------|-----|-----|-----|--------------------|----------|
| <b>TITLE</b>                                 | <b>Warrant Claim: Condemnation Deposit</b>                                                                            |                                      |                                           |             |                                 |     |     |     |                    |          |
| <b>DETAILS</b>                               | Claims, requesting the issuance of warrants to establish deposits required in condemnation proceedings, are recorded. |                                      |                                           |             |                                 |     |     |     |                    |          |
| <b>Source Form</b>                           | <b>Form Code</b>                                                                                                      | <b>FORM TITLE</b>                    |                                           |             |                                 |     |     |     |                    |          |
|                                              | 321                                                                                                                   | Standard Warrant Claim               |                                           |             |                                 |     |     |     |                    |          |
| <b>Register</b>                              | <b>Code</b>                                                                                                           | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                                           |             |                                 |     |     |     |                    |          |
|                                              | <b>Debits</b>                                                                                                         | <b>Credits</b>                       |                                           |             |                                 |     |     |     |                    |          |
| <b>General Ledger Control Account</b>        | 1403                                                                                                                  | 1105                                 | Condemnation Deposits<br>Cash in Treasury |             |                                 |     |     |     |                    |          |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Form Code</b>                                                                                                      | <b>FORM TITLE</b>                    |                                           | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |     |     |     | <b>Trans Codes</b> |          |
|                                              | X                                                                                                                     | 431 Expenditure Control Ledger       |                                           |             | Author                          | Enc | Ded | Exp | Bal                |          |
|                                              |                                                                                                                       |                                      |                                           |             |                                 |     | +   |     | -                  | 3859     |
|                                              |                                                                                                                       |                                      |                                           |             |                                 |     |     |     |                    |          |
|                                              |                                                                                                                       |                                      |                                           |             |                                 |     |     |     |                    |          |
|                                              |                                                                                                                       |                                      |                                           |             |                                 |     |     |     |                    |          |
|                                              |                                                                                                                       |                                      |                                           |             |                                 |     |     |     |                    |          |
|                                              |                                                                                                                       |                                      |                                           |             |                                 |     |     |     |                    |          |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                      | <b>FORM TITLE</b>                    |                                           |             |                                 |     |     |     | <b>Affect</b>      |          |
|                                              |                                                                                                                       |                                      |                                           |             |                                 |     |     |     | Increase           | Decrease |
| <b>NOTES</b>                                 |                                                                                                                       |                                      |                                           |             |                                 |     |     |     |                    |          |

| TITLE                          |           | Warrant Claims: Prior Year Accrual Liquidations                                                    |                        |  |  |  |  |
|--------------------------------|-----------|----------------------------------------------------------------------------------------------------|------------------------|--|--|--|--|
| DETAILS                        |           | Claims are filed requesting the issuance of warrants to pay valid obligations accrued at year-end. |                        |  |  |  |  |
| Source Form                    | Form Code | FORM TITLE                                                                                         |                        |  |  |  |  |
|                                |           | 321                                                                                                | Standard Warrant Claim |  |  |  |  |
| Register                       | Code      | GENERAL CONTROL ACCOUNT TITLE                                                                      |                        |  |  |  |  |
|                                | Debits    | Credits                                                                                            |                        |  |  |  |  |
| General Ledger Control Account | 2301      | Accrued Support Expenditures                                                                       |                        |  |  |  |  |
|                                | 2302      | Accrued Capital Outlay Expenditures                                                                |                        |  |  |  |  |
|                                | 2303      | Accrued State Aid and Benefits                                                                     |                        |  |  |  |  |
|                                | 2304      | Accrued Local Assistance Expenditures                                                              |                        |  |  |  |  |
|                                | 2305      | Accrued State Grants                                                                               |                        |  |  |  |  |
|                                | 2306      | Accrued Federal Grant Transfers                                                                    |                        |  |  |  |  |
|                                | 2307      | Accrued Fiduciary Disbursements                                                                    |                        |  |  |  |  |
|                                | 2308      | Accrued Operating Expenses                                                                         |                        |  |  |  |  |
|                                | 2309      | Accrued Transfers—Out                                                                              |                        |  |  |  |  |
|                                | 2310      | Accrued Income Refunds                                                                             |                        |  |  |  |  |
|                                | 2311      | Accrued Income Refunds—Clearance                                                                   |                        |  |  |  |  |
|                                | 2315      | Accrued Disbursements—Other                                                                        |                        |  |  |  |  |
|                                |           | 1105                                                                                               | Cash in Treasury       |  |  |  |  |
|                                |           |                                                                                                    |                        |  |  |  |  |
|                                |           |                                                                                                    |                        |  |  |  |  |

| Subsidiary Ledger Transaction Control | Form Code | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |          |     |     |     | Trans Codes |
|---------------------------------------|-----------|---------------------------------|------|--------------------------|----------|-----|-----|-----|-------------|
|                                       |           |                                 |      | Author                   | Enc      | Ded | Exp | Bal |             |
| NONE REQUIRED                         | 431       | Expenditure Control Ledger      |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
| 432                                   | 433       | Income Control Ledger           |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
| 433                                   |           | Income Clearance Control Ledger |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
|                                       |           |                                 |      |                          |          |     |     |     |             |
| Detail                                | Form Code | FORM TITLE                      |      | Affect                   |          |     |     |     |             |
|                                       |           |                                 |      | Increase                 | Decrease |     |     |     |             |

| NOTES |  |  |  |  |  |  |  |
|-------|--|--|--|--|--|--|--|
|       |  |  |  |  |  |  |  |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                 |               | Warrant Claims: Accounts Payable                                                                                              |                                      |      |                          |       |          |          |     |             |
|---------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------|--------------------------|-------|----------|----------|-----|-------------|
| DETAILS                               |               | Claims, requesting the issuance of warrants, wherein previously recorded accounts payable are being liquidated, are recorded. |                                      |      |                          |       |          |          |     |             |
| Source Form                           | Form Code     | FORM TITLE                                                                                                                    |                                      |      |                          |       |          |          |     |             |
|                                       | 321           | Standard Warrant Claim                                                                                                        |                                      |      |                          |       |          |          |     |             |
| Register                              | 413           | Disbursement Register                                                                                                         |                                      |      |                          |       |          |          |     |             |
|                                       | Code          | GENERAL CONTROL ACCOUNT TITLE                                                                                                 |                                      |      |                          |       |          |          |     |             |
| General Ledger Control Account        | Debits        | Credits                                                                                                                       |                                      |      |                          |       |          |          |     |             |
|                                       | 2101          | 1105                                                                                                                          | Accounts Payable<br>Cash in Treasury |      |                          |       |          |          |     |             |
| Subsidiary Ledger Transaction Control | NONE REQUIRED | Form Code                                                                                                                     | FORM TITLE                           | Note | BALANCE COLUMNS AFFECTED |       |          |          |     | Trans Codes |
|                                       |               | 431                                                                                                                           | Expenditure Control Ledger           |      | Author                   | Enc   | Ded      | Exp      | Bal |             |
|                                       |               | 432                                                                                                                           | Income Control Ledger                |      | Est                      | Rec   | Coll     | Bal      |     |             |
|                                       |               | 433                                                                                                                           | Income Clearance Control Ledger      |      | Coll                     | Trans | Ref      | Bal      |     |             |
| Detail                                | Form Code     | FORM TITLE                                                                                                                    |                                      |      |                          |       | Affect   |          |     |             |
|                                       | 443           | Accounts Payable Ledger                                                                                                       |                                      |      |                          |       | Increase | Decrease | X   |             |
| NOTES                                 |               |                                                                                                                               |                                      |      |                          |       |          |          |     |             |

|                                              |                                           |                                                                      |                                      |             |                                       |                 |                 |      |                    |     |  |
|----------------------------------------------|-------------------------------------------|----------------------------------------------------------------------|--------------------------------------|-------------|---------------------------------------|-----------------|-----------------|------|--------------------|-----|--|
| <b>TITLE</b>                                 | <b>Bond Retirement: Fiscal Agent Fees</b> |                                                                      |                                      |             |                                       |                 |                 |      |                    |     |  |
|                                              | <b>DETAILS</b>                            | Payments are made to Fiscal Agents for applicable Fiscal Agent fees. |                                      |             |                                       |                 |                 |      |                    |     |  |
| <b>Source Form</b>                           | <b>Form Code</b>                          | <b>FORM TITLE</b>                                                    |                                      |             |                                       |                 |                 |      |                    |     |  |
| Source Form                                  | 351                                       | Treasurer's Check Issued Summary                                     |                                      |             |                                       |                 |                 |      |                    |     |  |
| <b>Register</b>                              | <b>417</b>                                | Treasurer's Check--Agency Warrant Register                           |                                      |             |                                       |                 |                 |      |                    |     |  |
| <b>General Ledger Control Account</b>        | <b>Code</b>                               |                                                                      | <b>GENERAL CONTROL ACCOUNT TITLE</b> |             |                                       |                 |                 |      |                    |     |  |
|                                              | <b>Debits</b>                             | <b>Credits</b>                                                       | 5214                                 | 1105        | Fiscal Agent Fees<br>Cash in Treasury |                 |                 |      |                    |     |  |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Form Code</b>                          | <b>FORM TITLE</b>                                                    |                                      | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b>       |                 |                 |      | <b>Trans Codes</b> |     |  |
|                                              | X                                         | 431                                                                  | Expenditure Control Ledger           |             |                                       | Author          | Enc             | Ded  | Exp                | Bal |  |
|                                              |                                           | 432                                                                  | Income Control Ledger                |             |                                       | Est             | Rec             | Coll | Bal                |     |  |
|                                              |                                           | 433                                                                  | Income Clearance Control Ledger      |             |                                       | Coll            | Trans           | Ref  | Bal                |     |  |
| <b>NOTES</b>                                 | <b>Detail</b>                             | <b>Form Code</b>                                                     | <b>FORM TITLE</b>                    |             |                                       | <b>Affect</b>   |                 |      |                    |     |  |
|                                              |                                           |                                                                      |                                      |             |                                       | <b>Increase</b> | <b>Decrease</b> |      |                    |     |  |

## TRANSACTION

## DESCRIPTION

|                                       |  |                                                                                           |  |                               |       |      |             |     |          |  |
|---------------------------------------|--|-------------------------------------------------------------------------------------------|--|-------------------------------|-------|------|-------------|-----|----------|--|
|                                       |  | TRANSACTION                                                                               |  | DESCRIPTION                   |       |      |             |     |          |  |
| TITLE                                 |  | Bond Retirement: Transfers to Fiscal Agents                                               |  |                               |       |      |             |     |          |  |
| DETAILS                               |  | Cash is transferred to a fiscal agent to provide for the retirement of bonds outstanding. |  |                               |       |      |             |     |          |  |
| Source Form                           |  | Form Code FORM TITLE                                                                      |  |                               |       |      |             |     |          |  |
| 351                                   |  | Treasurer's Check Issued Summary                                                          |  |                               |       |      |             |     |          |  |
| Register                              |  | 417 Treasurer's Check—Agency Warrant Register                                             |  |                               |       |      |             |     |          |  |
| General Ledger Control Account        |  | Code GENERAL CONTROL ACCOUNT TITLE                                                        |  |                               |       |      |             |     |          |  |
| Debits Credits                        |  |                                                                                           |  |                               |       |      |             |     |          |  |
| 1903 1105                             |  | Advances to Fiscal Agents<br>Cash in Treasury                                             |  |                               |       |      |             |     |          |  |
| Subsidiary Ledger Transaction Control |  | Form Code FORM TITLE                                                                      |  | Note BALANCE COLUMNS AFFECTED |       |      | Trans Codes |     |          |  |
| X 431                                 |  | Expenditure Control Ledger                                                                |  | Author                        | Enc   | Ded  | Exp         | Bal |          |  |
|                                       |  |                                                                                           |  |                               |       | +    |             | -   | 3859     |  |
|                                       |  | 432 Income Control Ledger                                                                 |  | Est                           | Rec   | Coll | Bal         |     |          |  |
|                                       |  |                                                                                           |  |                               |       |      |             |     |          |  |
|                                       |  | 433 Income Clearance Control Ledger                                                       |  | Coll                          | Trans | Ref  | Bal         |     |          |  |
| Detail                                |  | Form Code FORM TITLE                                                                      |  |                               |       |      |             |     | Affect   |  |
|                                       |  |                                                                                           |  |                               |       |      |             |     | Increase |  |
|                                       |  |                                                                                           |  |                               |       |      |             |     | Decrease |  |
| NOTES                                 |  |                                                                                           |  |                               |       |      |             |     |          |  |

## TRANSACTION ▲ DESCRIPTION

|                                |                                                                                             |                                 |                                          |                          |       |      |     |             |          |
|--------------------------------|---------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                          | Treasurer's Interest Charges                                                                |                                 |                                          |                          |       |      |     |             |          |
| DETAILS                        | Interest paid by the Treasurer on registered warrants is charged to the General Fund.       |                                 |                                          |                          |       |      |     |             |          |
| Source Form                    | Form Code                                                                                   | FORM TITLE                      |                                          |                          |       |      |     |             |          |
| Journal Voucher                | 391                                                                                         |                                 |                                          |                          |       |      |     |             |          |
| Register                       | 419                                                                                         | General Register                |                                          |                          |       |      |     |             |          |
| General Ledger Control Account | Code                                                                                        |                                 | GENERAL CONTROL ACCOUNT TITLE            |                          |       |      |     |             |          |
|                                | Debits                                                                                      | Credits                         |                                          |                          |       |      |     |             |          |
|                                | 5201                                                                                        | 1105                            | Support Expenditures<br>Cash in Treasury |                          |       |      |     |             |          |
| ✓                              | Form Code                                                                                   | FORM TITLE                      | Note                                     | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
| X                              | 431                                                                                         | Expenditure Control Ledger      |                                          | Author                   | Enc   | Ded  | Exp | Bal         | + - 4859 |
|                                | 432                                                                                         | Income Control Ledger           |                                          | Est                      | Rec   | Coll | Bal |             |          |
|                                | 433                                                                                         | Income Clearance Control Ledger |                                          | Coll                     | Trans | Ref  | Bal |             |          |
| Detail                         | Form Code                                                                                   | FORM TITLE                      |                                          |                          |       |      |     | Affect      |          |
|                                |                                                                                             |                                 |                                          |                          |       |      |     | Increases   | Decrease |
| NOTES                          | A special appropriation will be required against which to charge interest where applicable. |                                 |                                          |                          |       |      |     |             |          |

**TRANSACTION ▲ DESCRIPTION**

| TITLE                                 |         | TRANSACTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  | DESCRIPTION |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|---------------------------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------|--------------------------|-------------------------------|-------------|--------|--------------------------|--|------------------------------|------|------|--------------------------|------------------------------|--|--|--------------|-----|------|-----|----------------------|---|------|--|-----------------------------|---|------|--|-------------------------|--|------|--|--------------------|--|------|------|---------------------|--|--|--|------------------|--|--|-----|--|--|-----|-----|------|-----|--|--|--|-----------------------|--|--|--|--|--|--|--|--|--|-----|--|--|------|-------|-----|-----|--|--|--|---------------------------------|--|--|--|--|--|--|--|
| DETAILS                               |         | Transfers: To Payroll Revolving Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Source Form                           |         | Details, requesting the issuance of payroll warrants, distribution of employee withholdings and employee payroll costs from the Payroll Revolving Account, are recorded.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Register                              |         | <table border="1"> <thead> <tr> <th colspan="2">Form Code</th><th colspan="2">FORM TITLE</th></tr> </thead> <tbody> <tr> <td colspan="2">331</td><td colspan="2">No Warrant Transfer of Funds</td></tr> <tr> <td colspan="2">418</td><td colspan="2">No Warrant Transfer Register</td></tr> </tbody> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |             | Form Code                |                               | FORM TITLE  |        | 331                      |  | No Warrant Transfer of Funds |      | 418  |                          | No Warrant Transfer Register |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Form Code                             |         | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 331                                   |         | No Warrant Transfer of Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 418                                   |         | No Warrant Transfer Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| General Ledger Control Account        |         | <table border="1"> <thead> <tr> <th colspan="2">Code</th><th colspan="2">GENERAL CONTROL ACCOUNT TITLE</th></tr> <tr> <th>Debits</th><th>Credits</th><th colspan="2"></th></tr> </thead> <tbody> <tr> <td>2403</td><td>1803</td><td colspan="2">Reserve for Encumbrances</td></tr> <tr> <td></td><td></td><td colspan="2">Encumbrances</td></tr> <tr> <td>5201</td><td></td><td colspan="2">Support Expenditures</td></tr> <tr> <td>5202</td><td></td><td colspan="2">Capital Outlay Expenditures</td></tr> <tr> <td>5207</td><td></td><td colspan="2">Fiduciary Disbursements</td></tr> <tr> <td>5208</td><td></td><td colspan="2">Operating Expenses</td></tr> <tr> <td>5215</td><td>1105</td><td colspan="2">Disbursements—Other</td></tr> <tr> <td></td><td></td><td colspan="2">Cash in Treasury</td></tr> </tbody> </table>                                                                                                                                                                                                                                                                                                                     |  | Code        |                          | GENERAL CONTROL ACCOUNT TITLE |             | Debits | Credits                  |  |                              | 2403 | 1803 | Reserve for Encumbrances |                              |  |  | Encumbrances |     | 5201 |     | Support Expenditures |   | 5202 |  | Capital Outlay Expenditures |   | 5207 |  | Fiduciary Disbursements |  | 5208 |  | Operating Expenses |  | 5215 | 1105 | Disbursements—Other |  |  |  | Cash in Treasury |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Code                                  |         | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Debits                                | Credits |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 2403                                  | 1803    | Reserve for Encumbrances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         | Encumbrances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 5201                                  |         | Support Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 5202                                  |         | Capital Outlay Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 5207                                  |         | Fiduciary Disbursements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 5208                                  |         | Operating Expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| 5215                                  | 1105    | Disbursements—Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         | Cash in Treasury                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Subsidiary Ledger Transaction Control |         | <table border="1"> <thead> <tr> <th colspan="2">Form Code</th><th colspan="2">FORM TITLE</th><th>Note</th><th colspan="2">BALANCE COLUMNS AFFECTED</th><th colspan="2">Trans Codes</th></tr> <tr> <td colspan="2">X</td><td colspan="2">Expenditure Control Ledger</td><td></td><td>Author</td><td>Enc</td><td>Ded</td><td>Exp</td><td>Bal</td></tr> </thead> <tbody> <tr> <td colspan="2">X</td><td colspan="2"></td><td>a</td><td>—</td><td></td><td></td><td></td><td>+</td></tr> <tr> <td colspan="2"></td><td colspan="2"></td><td>b</td><td></td><td></td><td></td><td></td><td>—</td></tr> <tr> <td colspan="2"></td><td colspan="2">432</td><td></td><td>Est</td><td>Rec</td><td>Coll</td><td>Bal</td><td></td></tr> <tr> <td colspan="2"></td><td colspan="2">Income Control Ledger</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td colspan="2"></td><td colspan="2">433</td><td></td><td>Coll</td><td>Trans</td><td>Ref</td><td>Bal</td><td></td></tr> <tr> <td colspan="2"></td><td colspan="2">Income Clearance Control Ledger</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> |  | Form Code   |                          | FORM TITLE                    |             | Note   | BALANCE COLUMNS AFFECTED |  | Trans Codes                  |      | X    |                          | Expenditure Control Ledger   |  |  | Author       | Enc | Ded  | Exp | Bal                  | X |      |  |                             | a | —    |  |                         |  | +    |  |                    |  |      | b    |                     |  |  |  | —                |  |  | 432 |  |  | Est | Rec | Coll | Bal |  |  |  | Income Control Ledger |  |  |  |  |  |  |  |  |  | 433 |  |  | Coll | Trans | Ref | Bal |  |  |  | Income Clearance Control Ledger |  |  |  |  |  |  |  |
| Form Code                             |         | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | Note        | BALANCE COLUMNS AFFECTED |                               | Trans Codes |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| X                                     |         | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |             | Author                   | Enc                           | Ded         | Exp    | Bal                      |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| X                                     |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | a           | —                        |                               |             |        | +                        |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | b           |                          |                               |             |        | —                        |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         | 432                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |             | Est                      | Rec                           | Coll        | Bal    |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         | 433                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |             | Coll                     | Trans                         | Ref         | Bal    |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Detail                                |         | <table border="1"> <thead> <tr> <th colspan="2">Form Code</th><th colspan="2">FORM TITLE</th><th colspan="2">Affect</th></tr> <tr> <td colspan="2"></td><td colspan="2"></td><td>Increase</td><td>Decrease</td></tr> </thead> <tbody> <tr> <td colspan="2"></td><td colspan="2"></td><td></td><td></td></tr> <tr> <td colspan="2"></td><td colspan="2"></td><td></td><td></td></tr> </tbody> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | Form Code   |                          | FORM TITLE                    |             | Affect |                          |  |                              |      |      | Increase                 | Decrease                     |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| Form Code                             |         | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | Affect      |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | Increase    | Decrease                 |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
| NOTES                                 |         | <p>(a) Amount of salary encumbered.<br/> (b) Total amount.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |
|                                       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |             |                          |                               |             |        |                          |  |                              |      |      |                          |                              |  |  |              |     |      |     |                      |   |      |  |                             |   |      |  |                         |  |      |  |                    |  |      |      |                     |  |  |  |                  |  |  |     |  |  |     |     |      |     |  |  |  |                       |  |  |  |  |  |  |  |  |  |     |  |  |      |       |     |     |  |  |  |                                 |  |  |  |  |  |  |  |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                                                        |                                    |                                   |      |                          |       |      |     |                             |           |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------|------|--------------------------|-------|------|-----|-----------------------------|-----------|
| TITLE                                 | Authorized Transfers—Out                                                                                                               |                                    |                                   |      |                          |       |      |     |                             |           |
| DETAILS                               | Transfers, not properly accounted as an advance, loan or payment, are transferred from one accounting entity to another as authorized. |                                    |                                   |      |                          |       |      |     |                             |           |
| Source Form                           | Form Code                                                                                                                              | FORM TITLE                         |                                   |      |                          |       |      |     |                             |           |
|                                       | 331                                                                                                                                    | No Warrant Transfer of Funds (Out) |                                   |      |                          |       |      |     |                             |           |
| Register                              | 418                                                                                                                                    | No Warrant Transfer Register       |                                   |      |                          |       |      |     |                             |           |
| General Ledger Control Account        | Code                                                                                                                                   |                                    | GENERAL CONTROL ACCOUNT TITLE     |      |                          |       |      |     |                             |           |
|                                       | Debits                                                                                                                                 | Credits                            |                                   |      |                          |       |      |     |                             |           |
|                                       | 5209                                                                                                                                   | 1105                               | Transfers—Out<br>Cash in Treasury |      |                          |       |      |     |                             |           |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                      | Form Code                          | FORM TITLE                        | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes                 |           |
|                                       | X                                                                                                                                      | 431                                | Expenditure Control Ledger        |      | Author                   | Enc   | Ded  | Exp | Bal                         | + -- 4859 |
|                                       |                                                                                                                                        | 432                                | Income Control Ledger             |      | Est                      | Rec   | Coll | Bal |                             |           |
|                                       |                                                                                                                                        | 433                                | Income Clearance Control Ledger   |      | Coll                     | Trans | Ref  | Bal |                             |           |
| Detail                                | Form Code                                                                                                                              | FORM TITLE                         |                                   |      |                          |       |      |     | Affect<br>Increase Decrease |           |
| NOTES                                 |                                                                                                                                        |                                    |                                   |      |                          |       |      |     |                             |           |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     |             |          |      |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------|------|--------------------------|-----|------|-----|-----|-------------|----------|------|
| TITLE                                 | Inter-Entity Invoice – Paid                                                                                                                                                      |                                    |                             |      |                          |     |      |     |     |             |          |      |
| DETAILS                               | Amounts billed to an agency on a Form 372 – Inter-Agency Invoice are paid by transferring funds from the "due from" to the "due to" entity wherein the disbursement is recorded. |                                    |                             |      |                          |     |      |     |     |             |          |      |
|                                       | Form Code                                                                                                                                                                        | FORM TITLE                         |                             |      |                          |     |      |     |     |             |          |      |
| Source Form                           | 331                                                                                                                                                                              | No Warrant Transfer of Funds (Out) |                             |      |                          |     |      |     |     |             |          |      |
| Register                              | 418                                                                                                                                                                              | No Warrant Disbursement Register   |                             |      |                          |     |      |     |     |             |          |      |
| General Ledger Control Account        | Code                                                                                                                                                                             | GENERAL CONTROL ACCOUNT TITLE      |                             |      |                          |     |      |     |     |             |          |      |
|                                       | Debits                                                                                                                                                                           | Credits                            |                             |      |                          |     |      |     |     |             |          |      |
|                                       | 5201                                                                                                                                                                             |                                    | Support Expenditures        |      |                          |     |      |     |     |             |          |      |
|                                       | 5202                                                                                                                                                                             |                                    | Capital Outlay Expenditures |      |                          |     |      |     |     |             |          |      |
|                                       | 5207                                                                                                                                                                             |                                    | Fiduciary Disbursements     |      |                          |     |      |     |     |             |          |      |
|                                       | 5208                                                                                                                                                                             |                                    | Operating Expenses          |      |                          |     |      |     |     |             |          |      |
|                                       | 5215                                                                                                                                                                             |                                    | Disbursements–Other         |      |                          |     |      |     |     |             |          |      |
|                                       | 1105                                                                                                                                                                             |                                    | Cash in Treasury            |      |                          |     |      |     |     |             |          |      |
|                                       | 2403                                                                                                                                                                             |                                    | Reserve for Encumbrances    |      |                          |     |      |     |     |             |          |      |
|                                       | 1803                                                                                                                                                                             |                                    | Encumbrances                |      |                          |     |      |     |     |             |          |      |
|                                       |                                                                                                                                                                                  | a                                  |                             |      |                          |     |      |     |     |             |          |      |
|                                       |                                                                                                                                                                                  | b                                  |                             |      |                          |     |      |     |     |             |          |      |
| Subsidiary Ledger Transaction Control | ✓ Form Code                                                                                                                                                                      | FORM TITLE                         |                             | Note | BALANCE COLUMNS AFFECTED |     |      |     |     | Trans Codes |          |      |
|                                       | X 431                                                                                                                                                                            | Expenditure Control Ledger         |                             | a    | Author                   | Enc | Ded  | Exp | Bal | +           | 2958     |      |
|                                       |                                                                                                                                                                                  |                                    |                             | b    |                          |     |      |     |     | +           | -        | 4859 |
|                                       |                                                                                                                                                                                  |                                    |                             |      | Est                      | Rec | Coll | Bal |     |             |          |      |
|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     |             |          |      |
|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     |             |          |      |
|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     |             |          |      |
|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     |             |          |      |
|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     |             |          |      |
|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     |             |          |      |
| Detail                                | Form Code                                                                                                                                                                        | FORM TITLE                         |                             |      |                          |     |      |     |     | Affect      |          |      |
|                                       |                                                                                                                                                                                  |                                    |                             |      |                          |     |      |     |     | Increase    | Decrease |      |
| NOTES                                 | (a) Amount previously encumbered which is being liquidated.<br>(b) Amount of transfer.                                                                                           |                                    |                             |      |                          |     |      |     |     |             |          |      |

## TRANSACTION ▲ DESCRIPTION

|                                                                                                                                  |                                                              |                                                                                                      |       |                          |     |     |     |     |             |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------|--------------------------|-----|-----|-----|-----|-------------|
| TITLE<br>DETAILS<br>Source Form<br>Register<br>General Ledger Control Account<br>Subsidiary Ledger Transaction Control<br>Detail | Inter-Entity Loans: Made                                     |                                                                                                      |       |                          |     |     |     |     |             |
|                                                                                                                                  | Monies are loaned by one accounting entity to another .      |                                                                                                      |       |                          |     |     |     |     |             |
| Form Code<br>331<br>418                                                                                                          | FORM TITLE                                                   |                                                                                                      |       |                          |     |     |     |     |             |
|                                                                                                                                  | No Warrant Transfer of Funds<br>No Warrant Transfer Register |                                                                                                      |       |                          |     |     |     |     |             |
| Debits<br>1501<br>1105                                                                                                           | GENERAL CONTROL ACCOUNT TITLE                                |                                                                                                      |       |                          |     |     |     |     |             |
|                                                                                                                                  | Inter-Entity Loans Receivable<br>Cash in Treasury            |                                                                                                      |       |                          |     |     |     |     |             |
| NONE REQUIRED                                                                                                                    | Form Code<br>431<br>432<br>433                               | FORM TITLE<br>Expenditure Control Ledger<br>Income Control Ledger<br>Income Clearance Control Ledger | Note  | BALANCE COLUMNS AFFECTED |     |     |     |     | Trans Codes |
|                                                                                                                                  |                                                              |                                                                                                      |       | Author                   | Enc | Ded | Exp | Bal |             |
|                                                                                                                                  |                                                              |                                                                                                      |       |                          |     |     |     |     |             |
|                                                                                                                                  |                                                              |                                                                                                      |       |                          |     |     |     |     |             |
| Affect                                                                                                                           | Increase                                                     | Rec                                                                                                  | Coll  | Bal                      |     |     |     |     |             |
|                                                                                                                                  |                                                              |                                                                                                      |       |                          |     |     |     |     |             |
|                                                                                                                                  |                                                              |                                                                                                      |       |                          |     |     |     |     |             |
| Affect                                                                                                                           | Decrease                                                     | Coll                                                                                                 | Trans | Ref                      |     |     |     |     |             |
|                                                                                                                                  |                                                              |                                                                                                      |       |                          |     |     |     |     |             |
|                                                                                                                                  |                                                              |                                                                                                      |       |                          |     |     |     |     |             |
| NOTES                                                                                                                            |                                                              |                                                                                                      |       |                          |     |     |     |     |             |

|                                       |                                                                                                                                                                                              |                                                                                            |      |                          |       |      |     |     |                                |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------|--------------------------|-------|------|-----|-----|--------------------------------|
| TITLE<br><b>DETAILS</b>               | <b>Disposition is made of Condemnation Deposits: Non-Enterprise</b>                                                                                                                          |                                                                                            |      |                          |       |      |     |     |                                |
|                                       | Condemnation deposits are returned to the depositing entity or applied to a purchase or a combination of the two.                                                                            |                                                                                            |      |                          |       |      |     |     |                                |
| Source Form<br><b>Register</b>        | Form Code                                                                                                                                                                                    | FORM TITLE                                                                                 |      |                          |       |      |     |     |                                |
|                                       | 361<br>391                                                                                                                                                                                   | Collection Report (a)<br>-or-<br>Journal Voucher (b)                                       |      |                          |       |      |     |     |                                |
| General Ledger Control Account        | 416<br>419                                                                                                                                                                                   | Deposit-Clearance Register (a)<br>General Register (b)                                     |      |                          |       |      |     |     |                                |
|                                       | Code<br>Debits      Credits                                                                                                                                                                  | GENERAL CONTROL ACCOUNT TITLE                                                              |      |                          |       |      |     |     |                                |
|                                       | 1104<br>5202                                                                                                                                                                                 | Treasury Cash Clearing (a)<br>Condemnation Deposits (b)<br>Capital Outlay Expenditures (c) |      |                          |       |      |     |     |                                |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> Form Code                                                                                                                                                | FORM TITLE                                                                                 | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes                    |
|                                       | X 431                                                                                                                                                                                        | Expenditure Control Ledger                                                                 | b    | Author                   | Enc   | Ded  | Exp | Bal |                                |
|                                       | 432                                                                                                                                                                                          | Income Control Ledger                                                                      | c    |                          |       |      | +   | -   | 3958<br>4859                   |
|                                       | 433                                                                                                                                                                                          | Income Clearance Control Ledger                                                            |      | Est                      | Rec   | Coll | Bal |     |                                |
| Detail                                | Form Code                                                                                                                                                                                    | FORM TITLE                                                                                 |      | Coll                     | Trans | Ref  | Bal |     | Affect<br>Increase<br>Decrease |
|                                       | 441                                                                                                                                                                                          | Cash Clearing Ledger                                                                       |      |                          |       |      |     | (a) |                                |
| NOTES                                 | Amounts qualifying for capitalization are to be recorded in the General Fixed Asset Fund.<br>(a) Amount returned unapplied.<br>(b) Total Deposit liquidated.<br>(c) Amount advanced applied. |                                                                                            |      |                          |       |      |     |     |                                |

## TRANSACTION

## DESCRIPTION

|                                       |  |                                                                                              |                                                |                               |                          |       |      |     |             |          |
|---------------------------------------|--|----------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------|--------------------------|-------|------|-----|-------------|----------|
|                                       |  |                                                                                              |                                                |                               |                          |       |      |     |             |          |
| TITLE                                 |  | Inter-Entity Loans Repaid                                                                    |                                                |                               |                          |       |      |     |             |          |
| DETAILS                               |  | Amounts loaned by one accounting entity to another are repaid and the repayment is recorded. |                                                |                               |                          |       |      |     |             |          |
| Source Form                           |  | Form Code                                                                                    |                                                | FORM TITLE                    |                          |       |      |     |             |          |
| 331                                   |  | No Warrant Transfer of Funds                                                                 |                                                |                               |                          |       |      |     |             |          |
| Register                              |  | 418                                                                                          |                                                | No Warrant Transfer Register  |                          |       |      |     |             |          |
| General Ledger Control Account        |  | Code                                                                                         |                                                | GENERAL CONTROL ACCOUNT TITLE |                          |       |      |     |             |          |
|                                       |  | Debits                                                                                       | Credits                                        |                               |                          |       |      |     |             |          |
| 2102                                  |  | 1105                                                                                         | Inter-Entity Loans Payable<br>Cash in Treasury |                               |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                                    | FORM TITLE                                     | Note                          | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
| (a) NONE REQUIRED                     |  | 431                                                                                          | Expenditure Control Ledger                     |                               | Author                   | Enc   | Ded  | Exp | Bel         |          |
|                                       |  | 432                                                                                          | Income Control Ledger                          |                               | Est                      | Rec   | Coll | Bel |             |          |
|                                       |  | 433                                                                                          | Income Clearance Control Ledger                |                               | Coll                     | Trans | Ref  | Bel |             |          |
| Detail                                |  | Form Code                                                                                    | FORM TITLE                                     |                               |                          |       |      |     | Affect      |          |
|                                       |  |                                                                                              |                                                |                               |                          |       |      |     | Increase    | Decrease |
| NOTES                                 |  | (a) Providing that the amount repaid was not appropriated.                                   |                                                |                               |                          |       |      |     |             |          |

## TRANSACTION

## DESCRIPTION

|                                       |  |                                                                                                       |                                |                                       |      |                          |       |      |     |     |                        |  |
|---------------------------------------|--|-------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------|------|--------------------------|-------|------|-----|-----|------------------------|--|
|                                       |  |                                                                                                       |                                |                                       |      |                          |       |      |     |     |                        |  |
| TITLE                                 |  | Cash Change Funds—Established                                                                         |                                |                                       |      |                          |       |      |     |     |                        |  |
| DETAILS                               |  | To record claims requesting amounts to be withdrawn from the Treasury to establish cash change funds. |                                |                                       |      |                          |       |      |     |     |                        |  |
| Source Form                           |  | Form Code                                                                                             |                                | FORM TITLE                            |      |                          |       |      |     |     |                        |  |
| Source Form                           |  | 321                                                                                                   |                                | Standard Warrant Claim                |      |                          |       |      |     |     |                        |  |
| Register                              |  | 413                                                                                                   |                                | Disbursement Register                 |      |                          |       |      |     |     |                        |  |
| General Ledger Control Account        |  | Code                                                                                                  |                                | GENERAL CONTROL ACCOUNT TITLE         |      |                          |       |      |     |     |                        |  |
|                                       |  | Debits                                                                                                | Credits                        |                                       |      |                          |       |      |     |     |                        |  |
|                                       |  | 1101                                                                                                  | 1105                           | Cash Change Funds<br>Cash in Treasury |      |                          |       |      |     |     |                        |  |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                                             | FORM TITLE                     |                                       | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes            |  |
|                                       |  |                                                                                                       | 431 Expenditure Control Ledger |                                       |      | Author                   | Enc   | Ded  | Exp | Bal |                        |  |
|                                       |  | Detail                                                                                                | NONE REQUIRED                  | 432 Income Control Ledger             |      | Est                      | Rec   | Coll | Bal |     |                        |  |
|                                       |  |                                                                                                       |                                | 433 Income Clearance Control Ledger   |      | Coll                     | Trans | Ref  | Bal |     |                        |  |
| NOTES                                 |  | Form Code                                                                                             | FORM TITLE                     |                                       |      |                          |       |      |     |     | Affect                 |  |
|                                       |  |                                                                                                       |                                |                                       |      |                          |       |      |     |     | Increase      Decrease |  |

## TRANSACTION ▲ DESCRIPTION

|                                       |  |                                                                                        |                                 |                                             |                          |       |      |     |             |          |  |
|---------------------------------------|--|----------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------|--------------------------|-------|------|-----|-------------|----------|--|
|                                       |  |                                                                                        |                                 |                                             |                          |       |      |     |             |          |  |
| TITLE                                 |  | Cash Change Fund—Returned to Treasury                                                  |                                 |                                             |                          |       |      |     |             |          |  |
| DETAILS                               |  | To record the return of cash change funds withdrawn from the Treasury to the Treasury. |                                 |                                             |                          |       |      |     |             |          |  |
| Form Code                             |  | FORM TITLE                                                                             |                                 |                                             |                          |       |      |     |             |          |  |
| Source Form                           |  | 361                                                                                    | Collection Report               |                                             |                          |       |      |     |             |          |  |
| Register                              |  | 416                                                                                    | Deposit—Clearance Register      |                                             |                          |       |      |     |             |          |  |
| General Ledger Control Account        |  | Code                                                                                   | GENERAL CONTROL ACCOUNT TITLE   |                                             |                          |       |      |     |             |          |  |
|                                       |  | Debits                                                                                 | Credits                         | Treasury Cash Clearing<br>Cash Change Funds |                          |       |      |     |             |          |  |
|                                       |  | 1104                                                                                   | 1101                            |                                             |                          |       |      |     |             |          |  |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                              | FORM TITLE                      | Note                                        | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |  |
| NONE REQUIRED                         |  | 431                                                                                    | Expenditure Control Ledger      |                                             | Author                   | Enc   | Ded  | Exp | Bal         |          |  |
|                                       |  | 432                                                                                    | Income Control Ledger           |                                             | Est                      | Rec   | Coll | Bal |             |          |  |
|                                       |  | 433                                                                                    | Income Clearance Control Ledger |                                             | Coll                     | Trans | Ref  | Bal |             |          |  |
| Detail                                |  | Form Code                                                                              | FORM TITLE                      |                                             |                          |       |      |     | Affect      |          |  |
|                                       |  | 441                                                                                    | Cash Clearing Ledger            |                                             |                          |       |      |     | Increase    | Decrease |  |
| NOTES                                 |  |                                                                                        |                                 |                                             |                          |       |      |     |             | X        |  |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------|--------------------------|----------|-----|-----|-----|-------------|
| TITLE                                 | <b>Imprest Cash Purchase Funds—Established</b>                                                                      |                                 |                                        |                          |          |     |     |     |             |
| DETAILS                               | To record claims requesting the withdrawal of an amount from the Treasury to establish imprest cash purchase funds. |                                 |                                        |                          |          |     |     |     |             |
| Source Form                           | Form Code                                                                                                           | FORM TITLE                      |                                        |                          |          |     |     |     |             |
| Source Form                           | 321                                                                                                                 | Standard Warrant Claim          |                                        |                          |          |     |     |     |             |
| Register                              | 413                                                                                                                 | Disbursement Register           |                                        |                          |          |     |     |     |             |
| General Ledger Control Account        | Code                                                                                                                |                                 | GENERAL CONTROL ACCOUNT TITLE          |                          |          |     |     |     |             |
|                                       | Debits                                                                                                              | Credits                         |                                        |                          |          |     |     |     |             |
|                                       | 1102                                                                                                                | 1105                            | Imprest Cash Funds<br>Cash in Treasury |                          |          |     |     |     |             |
| ✓                                     | Form Code                                                                                                           | FORM TITLE                      | Note                                   | BALANCE COLUMNS AFFECTED |          |     |     |     | Trans Codes |
| Subsidiary Ledger Transaction Control | Detail                                                                                                              | 431                             | Expenditure Control Ledger             | Author                   | Enc      | Ded | Exp | Bal |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
| None Required                         | 432                                                                                                                 | Income Control Ledger           | Est                                    | Rec                      | Coll     | Bal |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
| Detail                                | 433                                                                                                                 | Income Clearance Control Ledger | Coll                                   | Trans                    | Ref      | Bal |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
|                                       |                                                                                                                     |                                 |                                        |                          |          |     |     |     |             |
| NOTES                                 |                                                                                                                     |                                 | Affect                                 | Increase                 | Decrease |     |     |     |             |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                                      |                        |                                 |      |                          |       |      |     |     |             |                                |
|---------------------------------------|------------------------------------------------------------------------------------------------------|------------------------|---------------------------------|------|--------------------------|-------|------|-----|-----|-------------|--------------------------------|
| TITLE                                 | <b>Imprest Cash Purchase Funds—Replenished</b>                                                       |                        |                                 |      |                          |       |      |     |     |             |                                |
| DETAILS                               | To record claims filed requesting the issuance of warrants to replenish imprest cash purchase funds. |                        |                                 |      |                          |       |      |     |     |             |                                |
| Source Form                           | Form Code                                                                                            | FORM TITLE             |                                 |      |                          |       |      |     |     |             |                                |
| Form                                  | 321                                                                                                  | Standard Warrant Claim |                                 |      |                          |       |      |     |     |             |                                |
| Register                              | 413                                                                                                  | Disbursement Register  |                                 |      |                          |       |      |     |     |             |                                |
| General Ledger Control Account        | Code                                                                                                 |                        | GENERAL CONTROL ACCOUNT TITLE   |      |                          |       |      |     |     |             |                                |
|                                       | Debits                                                                                               | Credits                |                                 |      |                          |       |      |     |     |             |                                |
|                                       | 5201                                                                                                 | 1105                   | Support Expenditures            |      |                          |       |      |     |     |             |                                |
|                                       | 5207                                                                                                 |                        | Fiduciary Disbursements         |      |                          |       |      |     |     |             |                                |
|                                       | 5208                                                                                                 |                        | Operating Expenses              |      |                          |       |      |     |     |             |                                |
|                                       | 5215                                                                                                 |                        | Disbursements—Other             |      |                          |       |      |     |     |             |                                |
|                                       | Cash in Treasury                                                                                     |                        |                                 |      |                          |       |      |     |     |             |                                |
| Subsidiary Ledger Transaction Control | ✓                                                                                                    | Form Code              | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |                                |
|                                       | X                                                                                                    | 431                    | Expenditure Control Ledger      |      | Author                   | Enc   | Ded  | Exp | Bal | + -         | 4859                           |
|                                       |                                                                                                      | 432                    | Income Control Ledger           |      | Est                      | Rec   | Coll | Bal |     |             |                                |
|                                       |                                                                                                      | 433                    | Income Clearance Control Ledger |      | Coll                     | Trans | Ref  | Bal |     |             |                                |
|                                       | Detail                                                                                               | Form Code              | FORM TITLE                      |      |                          |       |      |     |     |             | Affect<br>Increase<br>Decrease |
|                                       |                                                                                                      |                        |                                 |      |                          |       |      |     |     |             |                                |
|                                       |                                                                                                      |                        |                                 |      |                          |       |      |     |     |             |                                |
|                                       |                                                                                                      |                        |                                 |      |                          |       |      |     |     |             |                                |
|                                       |                                                                                                      |                        |                                 |      |                          |       |      |     |     |             |                                |
|                                       |                                                                                                      |                        |                                 |      |                          |       |      |     |     |             |                                |
| NOTES                                 |                                                                                                      |                        |                                 |      |                          |       |      |     |     |             |                                |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                      |                               |                                              |      |                          |       |          |             |     |
|---------------------------------------|----------------------------------------------------------------------|-------------------------------|----------------------------------------------|------|--------------------------|-------|----------|-------------|-----|
| TITLE                                 | <b>Imprest Cash Purchasing Fund—Returned to Treasury</b>             |                               |                                              |      |                          |       |          |             |     |
| DETAILS                               | To record the return of imprest cash purchase funds to the Treasury. |                               |                                              |      |                          |       |          |             |     |
| Source Form                           | Form Code                                                            | FORM TITLE                    |                                              |      |                          |       |          |             |     |
|                                       | 361                                                                  | Collection Report             |                                              |      |                          |       |          |             |     |
| Register                              | 416                                                                  | Deposit—Clearance Register    |                                              |      |                          |       |          |             |     |
| General Ledger Control Account        | Code                                                                 | GENERAL CONTROL ACCOUNT TITLE |                                              |      |                          |       |          |             |     |
|                                       | Debits                                                               | Credits                       |                                              |      |                          |       |          |             |     |
|                                       | 1104                                                                 | 1102                          | Treasury Cash Clearing<br>Imprest Cash Funds |      |                          |       |          |             |     |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                                  | Form Code                     | FORM TITLE                                   | Note | BALANCE COLUMNS AFFECTED |       |          | Trans Codes |     |
|                                       |                                                                      | 431                           | Expenditure Control Ledger                   |      | Author                   | Enc   | Ded      |             | Exp |
|                                       | <input type="checkbox"/>                                             | 432                           | Income Control Ledger                        |      | Est                      | Rec   | Coll     | Bal         |     |
|                                       | <input type="checkbox"/>                                             | 433                           | Income Clearance Control Ledger              |      | Coll                     | Trans | Ref      | Bal         |     |
| Detail                                | Form Code                                                            | FORM TITLE                    |                                              |      |                          |       | Affect   |             |     |
|                                       | 441                                                                  | Cash Clearing Ledger          |                                              |      |                          |       | Increase | Decrease    |     |
| NOTES                                 |                                                                      |                               |                                              |      |                          |       | X        |             |     |

## TRANSACTION ▲ DESCRIPTION

|                                              |                                                                                                                                    |                                      |                                            |             |                                 |       |               |                    |     |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------|-------------|---------------------------------|-------|---------------|--------------------|-----|
| <b>TITLE</b>                                 | <b>Agency Warrant Account—Established</b>                                                                                          |                                      |                                            |             |                                 |       |               |                    |     |
| <b>DETAILS</b>                               | To record the establishment of amount required by an agency to operate an agency warrant account within the State Treasury System. |                                      |                                            |             |                                 |       |               |                    |     |
|                                              | <b>Form Code</b>                                                                                                                   | <b>FORM TITLE</b>                    |                                            |             |                                 |       |               |                    |     |
| <b>Source Form</b>                           | 391                                                                                                                                | Journal Voucher                      |                                            |             |                                 |       |               |                    |     |
| <b>Register</b>                              | 419                                                                                                                                | General Register                     |                                            |             |                                 |       |               |                    |     |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                        | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                                            |             |                                 |       |               |                    |     |
|                                              | <b>Debits</b>                                                                                                                      | <b>Credits</b>                       | Agency Warrant Account<br>Cash in Treasury |             |                                 |       |               |                    |     |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Form Code</b>                                                                                                                   | <b>FORM TITLE</b>                    |                                            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |               | <b>Trans Codes</b> |     |
|                                              | 431                                                                                                                                | Expenditure Control Ledger           |                                            |             | Author                          | Enc   | Ded           | Exp                | Bal |
|                                              | 432                                                                                                                                | Income Control Ledger                |                                            |             | Est                             | Rec   | Coll          | Bal                |     |
|                                              | 433                                                                                                                                | Income Clearance Control Ledger      |                                            |             | Coll                            | Trans | Ref           | Bal                |     |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                                   | <b>FORM TITLE</b>                    |                                            |             |                                 |       | <b>Affect</b> |                    |     |
|                                              | 455                                                                                                                                | Agency Warrant Account Ledger        |                                            |             |                                 |       | Increase      | Decrease           |     |
| <b>NOTES</b>                                 |                                                                                                                                    |                                      |                                            |             |                                 |       |               |                    |     |

## TRANSACTION

## DESCRIPTION

|                                |                                                                                                                            |                                 |                                          |         |                          |       |      |     |     |             |          |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------|---------|--------------------------|-------|------|-----|-----|-------------|----------|
| TITLE                          | Agency Warrants Are Issued—Standard                                                                                        |                                 |                                          |         |                          |       |      |     |     |             |          |
|                                |                                                                                                                            |                                 |                                          |         |                          |       |      |     |     |             |          |
| DETAILS                        | To record disbursements made from an agency warrant account (other than income refunds made by income clearance accounts). |                                 |                                          |         |                          |       |      |     |     |             |          |
| Source Form                    | Form Code                                                                                                                  | FORM TITLE                      |                                          |         |                          |       |      |     |     |             |          |
|                                | 352                                                                                                                        | Agency Warrant Summary          |                                          |         |                          |       |      |     |     |             |          |
| Register                       | 415                                                                                                                        | Warrant Register                |                                          |         |                          |       |      |     |     |             |          |
| General Ledger Control Account | Code                                                                                                                       | GENERAL CONTROL ACCOUNT TITLE   |                                          |         |                          |       |      |     |     |             |          |
|                                | Debits                                                                                                                     |                                 |                                          | Credits |                          |       |      |     |     |             |          |
|                                | 2403                                                                                                                       | 1803                            | Reserve for Encumbrances<br>Encumbrances |         |                          |       |      |     |     |             |          |
|                                | 5201                                                                                                                       |                                 | }                                        |         |                          |       |      |     |     |             |          |
|                                | 5202                                                                                                                       |                                 | a                                        |         |                          |       |      |     |     |             |          |
|                                | 5203                                                                                                                       |                                 | Support Expenditures                     |         |                          |       |      |     |     |             |          |
|                                | 5204                                                                                                                       |                                 | Capital Outlay Expenditures              |         |                          |       |      |     |     |             |          |
|                                | 5205                                                                                                                       |                                 | State Aid and Benefit Expenditures       |         |                          |       |      |     |     |             |          |
|                                | 5206                                                                                                                       |                                 | Local Assistance Expenditures            |         |                          |       |      |     |     |             |          |
|                                | 5207                                                                                                                       |                                 | Grant Transfers                          |         |                          |       |      |     |     |             |          |
| 5208                           |                                                                                                                            | Federal Grant Transfers         |                                          |         |                          |       |      |     |     |             |          |
| 5209                           |                                                                                                                            | Fiduciary Disbursements         |                                          |         |                          |       |      |     |     |             |          |
| 5210                           |                                                                                                                            | Operating Expenses              |                                          |         |                          |       |      |     |     |             |          |
| 5215                           |                                                                                                                            | Transfers—Out                   |                                          |         |                          |       |      |     |     |             |          |
|                                | 1103                                                                                                                       | Income Refunds                  |                                          |         |                          |       |      |     |     |             |          |
|                                |                                                                                                                            | Disbursements—Other             |                                          |         |                          |       |      |     |     |             |          |
|                                |                                                                                                                            | Agency Warrant Account          |                                          |         |                          |       |      |     |     |             |          |
| b                              |                                                                                                                            |                                 |                                          |         |                          |       |      |     |     |             |          |
| ✓                              | Form Code                                                                                                                  | FORM TITLE                      |                                          | Note    | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |
| X                              | 431                                                                                                                        | Expenditure Control Ledger      |                                          | a       | Author                   | Enc   | Ded  | Exp | Bal |             |          |
|                                |                                                                                                                            |                                 |                                          | b       |                          | —     |      |     |     | + —         | 4859     |
|                                | 432                                                                                                                        | Income Control Ledger           |                                          |         | Est                      | Rec   | Coll | Bal |     |             |          |
|                                |                                                                                                                            |                                 |                                          |         |                          |       |      |     |     |             | 2958     |
|                                | 433                                                                                                                        | Income Clearance Control Ledger |                                          |         | Coll                     | Trans | Ref  | Bal |     |             |          |
| Detail                         | Form Code                                                                                                                  | FORM TITLE                      |                                          |         |                          |       |      |     |     | Affect      |          |
|                                | 455                                                                                                                        | Agency Warrant Account Ledger   |                                          |         |                          |       |      |     |     | Increase    | Decrease |
|                                |                                                                                                                            |                                 |                                          |         |                          |       |      |     |     | X           |          |
| NOTES                          | (a) Amount of recorded encumbrances being liquidated.<br>(b) Amount of agency warrants.                                    |                                 |                                          |         |                          |       |      |     |     |             |          |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                                                           |                        |                                                    |      |                          |       |      |     |             |                            |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------|------|--------------------------|-------|------|-----|-------------|----------------------------|
| TITLE                                 | Agency Warrants Issued—Clearance Account Income Refunds                                                                                   |                        |                                                    |      |                          |       |      |     |             |                            |
| DETAILS                               | To record disbursements made from an agency warrant account for the purpose of refunding income collected by an income clearance account. |                        |                                                    |      |                          |       |      |     |             |                            |
| Source Form                           | Form Code                                                                                                                                 | FORM TITLE             |                                                    |      |                          |       |      |     |             |                            |
| Source Form                           | 352                                                                                                                                       | Agency Warrant Summary |                                                    |      |                          |       |      |     |             |                            |
| Register                              | 415                                                                                                                                       | Warrant Register       |                                                    |      |                          |       |      |     |             |                            |
| General Ledger Control Account        | Code                                                                                                                                      |                        | GENERAL CONTROL ACCOUNT TITLE                      |      |                          |       |      |     |             |                            |
|                                       | Debits                                                                                                                                    | Credits                |                                                    |      |                          |       |      |     |             |                            |
|                                       | 5211                                                                                                                                      | 1103                   | Income Refunds—Clearance<br>Agency Warrant Account |      |                          |       |      |     |             |                            |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                         | Form Code              | FORM TITLE                                         | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |                            |
|                                       | X                                                                                                                                         | 431                    | Expenditure Control Ledger                         |      | Author                   | Enc   | Ded  | Exp | Bal         | + — 4859                   |
|                                       |                                                                                                                                           | 432                    | Income Control Ledger                              |      | Est                      | Rec   | Coll | Bal |             |                            |
|                                       | X                                                                                                                                         | 433                    | Income Clearance Control Ledger                    |      | Coll                     | Trans | Ref  | Bal |             | + — 3849                   |
|                                       |                                                                                                                                           | 455                    | Agency Warrant Account Ledger                      |      |                          |       |      |     |             | Affect Increase Decrease X |
| NOTES                                 |                                                                                                                                           |                        |                                                    |      |                          |       |      |     |             |                            |

## TRANSACTION ▲ DESCRIPTION

|                                       |  |                                                                                                                              |                               |                                            |  |      |                          |       |          |     |          |             |  |
|---------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------|--|------|--------------------------|-------|----------|-----|----------|-------------|--|
|                                       |  |                                                                                                                              |                               |                                            |  |      |                          |       |          |     |          |             |  |
| TITLE                                 |  | Agency Warrant Account: Replenished                                                                                          |                               |                                            |  |      |                          |       |          |     |          |             |  |
| DETAILS                               |  | To record the replenishment of amounts disbursed from an agency warrant account maintained within the State Treasury System. |                               |                                            |  |      |                          |       |          |     |          |             |  |
| Source Form                           |  | Form Code                                                                                                                    | FORM TITLE                    |                                            |  |      |                          |       |          |     |          |             |  |
| Source Form                           |  | 391                                                                                                                          | Journal Voucher               |                                            |  |      |                          |       |          |     |          |             |  |
| Register                              |  | 419                                                                                                                          | General Register              |                                            |  |      |                          |       |          |     |          |             |  |
| General Ledger Control Account        |  | Code                                                                                                                         |                               | GENERAL CONTROL ACCOUNT TITLE              |  |      |                          |       |          |     |          |             |  |
|                                       |  | Debits                                                                                                                       | Credits                       |                                            |  |      |                          |       |          |     |          |             |  |
|                                       |  | 1103                                                                                                                         | 1105                          | Agency Warrant Account<br>Cash in Treasury |  |      |                          |       |          |     |          |             |  |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                                                            | Form Code                     | FORM TITLE                                 |  | Note | BALANCE COLUMNS AFFECTED |       |          |     |          | Trans Codes |  |
|                                       |  | NONE REQUIRED                                                                                                                | 431                           | Expenditure Control Ledger                 |  |      | Author                   | Enc   | Ded      | Exp | Bal      |             |  |
|                                       |  |                                                                                                                              | 432                           | Income Control Ledger                      |  |      | Est                      | Rec   | Coll     | Bal |          |             |  |
|                                       |  |                                                                                                                              | 433                           | Income Clearance Control Ledger            |  |      | Coll                     | Trans | Ref      | Bal |          |             |  |
| Detail                                |  | Form Code                                                                                                                    | FORM TITLE                    |                                            |  |      |                          |       | Affect   |     |          |             |  |
|                                       |  | 455                                                                                                                          | Agency Warrant Account Ledger |                                            |  |      |                          |       | Increase | X   | Decrease |             |  |
| NOTES                                 |  |                                                                                                                              |                               |                                            |  |      |                          |       |          |     |          |             |  |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                       |                                                             |        |                          |          |     |     |  |             |
|---------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------|--------|--------------------------|----------|-----|-----|--|-------------|
| TITLE                                 | Dishonored Checks: Established                                                        |                                                             |        |                          |          |     |     |  |             |
| DETAILS                               | To record dishonored checks returned to the depositing agency by the State Treasurer. |                                                             |        |                          |          |     |     |  |             |
| Source Form                           | Form Code                                                                             | FORM TITLE                                                  |        |                          |          |     |     |  |             |
|                                       | 391                                                                                   | Journal Voucher                                             |        |                          |          |     |     |  |             |
| Register                              | 419                                                                                   | General Register                                            |        |                          |          |     |     |  |             |
| General Ledger Control Account        | Code                                                                                  | GENERAL CONTROL ACCOUNT TITLE                               |        |                          |          |     |     |  |             |
|                                       | Debits      Credits                                                                   |                                                             |        |                          |          |     |     |  |             |
|                                       | 1204      1105                                                                        | Accounts Receivable — Dishonored Checks<br>Cash in Treasury |        |                          |          |     |     |  |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                     | FORM TITLE                                                  | Note   | BALANCE COLUMNS AFFECTED |          |     |     |  | Trans Codes |
| NONE REQUIRED                         | 431                                                                                   | Expenditure Control Ledger                                  | Author | Enc                      | Ded      | Exp | Bal |  |             |
|                                       |                                                                                       |                                                             |        |                          |          |     |     |  |             |
|                                       |                                                                                       |                                                             |        |                          |          |     |     |  |             |
|                                       | 432                                                                                   | Income Control Ledger                                       | Est    | Rec                      | Coll     | Bal |     |  |             |
|                                       |                                                                                       |                                                             |        |                          |          |     |     |  |             |
|                                       |                                                                                       |                                                             |        |                          |          |     |     |  |             |
|                                       | 433                                                                                   | Income Clearance Control Ledger                             | Coll   | Trans                    | Ref      | Bal |     |  |             |
|                                       |                                                                                       |                                                             |        |                          |          |     |     |  |             |
|                                       |                                                                                       |                                                             |        |                          |          |     |     |  |             |
| Detail                                | Form Code                                                                             | FORM TITLE                                                  |        | Affect                   |          |     |     |  |             |
|                                       | 442                                                                                   | Accounts Receivable Ledger                                  |        | Increase                 | Decrease |     |     |  | X           |
| NOTES                                 |                                                                                       |                                                             |        |                          |          |     |     |  |             |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |
|---------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------|---------|--------------------------|-------|------|-----|-----|-------------|----------|
| TITLE                                 | Dishonored Check: Redeposited                                             |                                                                        |         |                          |       |      |     |     |             |          |
| DETAILS                               | Dishonored checks returned to an agency by the Treasurer are redeposited. |                                                                        |         |                          |       |      |     |     |             |          |
| Source Form                           | Form Code                                                                 | FORM TITLE                                                             |         |                          |       |      |     |     |             |          |
|                                       | 361                                                                       | Collection Report                                                      |         |                          |       |      |     |     |             |          |
| Register                              | 416                                                                       | Deposit — Clearance Register                                           |         |                          |       |      |     |     |             |          |
| General Ledger Control Account        | Code                                                                      | GENERAL CONTROL ACCOUNT TITLE                                          |         |                          |       |      |     |     |             |          |
|                                       | Debits                                                                    |                                                                        | Credits |                          |       |      |     |     |             |          |
|                                       | 1104                                                                      | 1204 Treasury Cash Clearing<br>Accounts Receivable — Dishonored Checks |         |                          |       |      |     |     |             |          |
| Subsidiary Ledger Transaction Control | Form Code                                                                 | FORM TITLE                                                             | Note    | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |
| NONE REQUIRED                         | 431                                                                       | Expenditure Control Ledger                                             |         | Author                   | Enc   | Ded  | Exp | Bal |             |          |
|                                       |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |
|                                       |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |
|                                       | 432                                                                       | Income Control Ledger                                                  |         | Est                      | Rec   | Coll | Bal |     |             |          |
|                                       |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |
|                                       |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |
|                                       | 433                                                                       | Income Clearance Control Ledger                                        |         | Coll                     | Trans | Ref  | Bal |     |             |          |
|                                       |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |
|                                       |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |
| Detail                                | Form Code                                                                 | FORM TITLE                                                             |         |                          |       |      |     |     | Affect      |          |
|                                       | 442                                                                       | Accounts Receivable Ledger                                             |         |                          |       |      |     |     | Increase    | Decrease |
|                                       | 441                                                                       | Cash Clearing Ledger                                                   |         |                          |       |      |     |     | X           |          |
| NOTES                                 |                                                                           |                                                                        |         |                          |       |      |     |     |             |          |

## TRANSACTION ▲ DESCRIPTION

|                                |                                                                                                                                                               |                                 |                                         |                            |       |                          |     |     |                        |     |             |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|----------------------------|-------|--------------------------|-----|-----|------------------------|-----|-------------|
| TITLE                          | Dishonored Checks Cancelled: Standard Income                                                                                                                  |                                 |                                         |                            |       |                          |     |     |                        |     |             |
| DETAILS                        | A dishonored check is written-off as uncollectible wherein the check, when received, was accounted as income and an income clearance account is not involved. |                                 |                                         |                            |       |                          |     |     |                        |     |             |
| Source Form                    | Form Code                                                                                                                                                     | FORM TITLE                      |                                         |                            |       |                          |     |     |                        |     |             |
|                                | 373                                                                                                                                                           | Receivable Cancellation Notice  |                                         |                            |       |                          |     |     |                        |     |             |
| Register                       | 414                                                                                                                                                           | Receivables Register            |                                         |                            |       |                          |     |     |                        |     |             |
| General Ledger Control Account | Code                                                                                                                                                          | GENERAL CONTROL ACCOUNT TITLE   |                                         |                            |       |                          |     |     |                        |     |             |
|                                | Debits                                                                                                                                                        |                                 | Credits                                 |                            |       |                          |     |     |                        |     |             |
|                                | 5101                                                                                                                                                          |                                 | Revenue                                 |                            |       |                          |     |     |                        |     |             |
|                                | 5102                                                                                                                                                          |                                 | Operating Income                        |                            |       |                          |     |     |                        |     |             |
|                                | 5105                                                                                                                                                          |                                 | Interest Income                         |                            |       |                          |     |     |                        |     |             |
|                                | 5106                                                                                                                                                          |                                 | Investment Earnings                     |                            |       |                          |     |     |                        |     |             |
|                                | 5107                                                                                                                                                          |                                 | Fiduciary Income                        |                            |       |                          |     |     |                        |     |             |
|                                | 5108                                                                                                                                                          |                                 | Pro-Rata Income                         |                            |       |                          |     |     |                        |     |             |
|                                | 5109                                                                                                                                                          |                                 | Bond Proceeds                           |                            |       |                          |     |     |                        |     |             |
|                                | 5110                                                                                                                                                          |                                 | Asset Sale Proceeds                     |                            |       |                          |     |     |                        |     |             |
|                                | 5111                                                                                                                                                          |                                 | Revenue Appropriations                  |                            |       |                          |     |     |                        |     |             |
|                                | 5114                                                                                                                                                          |                                 | Reimbursements                          |                            |       |                          |     |     |                        |     |             |
|                                | 5115                                                                                                                                                          |                                 | Sinking Fund Revenue                    |                            |       |                          |     |     |                        |     |             |
|                                | 5116                                                                                                                                                          |                                 | Sinking Fund Contributions              |                            |       |                          |     |     |                        |     |             |
|                                | 5117                                                                                                                                                          |                                 | Excess Sinking Fund Transfers           |                            |       |                          |     |     |                        |     |             |
|                                | 5118                                                                                                                                                          |                                 | Income—Other                            |                            |       |                          |     |     |                        |     |             |
|                                | 1204                                                                                                                                                          |                                 | Accounts Receivable — Dishonored Checks |                            |       |                          |     |     |                        |     |             |
|                                | ✓                                                                                                                                                             |                                 | Form Code                               | FORM TITLE                 | Note  | BALANCE COLUMNS AFFECTED |     |     |                        |     | Trans Codes |
|                                |                                                                                                                                                               |                                 | 431                                     | Expenditure Control Ledger |       | Author                   | Enc | Ded | Exp                    | Bal |             |
| X                              | 432                                                                                                                                                           | Income Control Ledger           |                                         | Est                        | Rec   | Coll                     | Bal |     | 3948                   |     |             |
|                                | 433                                                                                                                                                           | Income Clearance Control Ledger |                                         | Coll                       | Trans | Ref                      | Bal |     |                        |     |             |
| Detail                         | Form Code                                                                                                                                                     | FORM TITLE                      |                                         |                            |       |                          |     |     | Affect                 |     |             |
|                                |                                                                                                                                                               |                                 |                                         |                            |       |                          |     |     | Increase      Decrease |     |             |
| NOTES                          |                                                                                                                                                               |                                 |                                         |                            |       |                          |     |     |                        |     |             |

## TRANSACTION ▲ DESCRIPTION

|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
|---------------------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------|------|--------------------------|-----------------|----------|-------------|-----|------|
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
| TITLE                                 |     | Dishonored Checks Cancelled: Income Collection Clearing Account                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
| DETAILS                               |     | A dishonored check is written-off as uncollectible wherein the check, when received, was accounted as income in an income collection clearing account. |                            |                                         |      |                          |                 |          |             |     |      |
| Source Form                           |     | Form Code FORM TITLE                                                                                                                                   |                            |                                         |      |                          |                 |          |             |     |      |
| Source Form                           |     | 373 Receivable Cancellation Notice                                                                                                                     |                            |                                         |      |                          |                 |          |             |     |      |
| Register                              |     | 414 Receivables Register                                                                                                                               |                            |                                         |      |                          |                 |          |             |     |      |
| General Ledger Control Account        |     | Code                                                                                                                                                   |                            | GENERAL CONTROL ACCOUNT TITLE           |      |                          |                 |          |             |     |      |
|                                       |     | Debits                                                                                                                                                 | Credits                    |                                         |      |                          |                 |          |             |     |      |
|                                       |     | 5112                                                                                                                                                   |                            | Income Collections Clearing—State       |      |                          |                 |          |             |     |      |
|                                       |     | 5113                                                                                                                                                   |                            | Income Collections Clearing—Other       |      |                          |                 |          |             |     |      |
|                                       |     |                                                                                                                                                        | 1204                       | Accounts Receivable — Dishonored Checks |      |                          |                 |          |             |     |      |
| Subsidiary Ledger Transaction Control |     | Form Code FORM TITLE                                                                                                                                   |                            | Note                                    |      | BALANCE COLUMNS AFFECTED |                 |          | Trans Codes |     |      |
|                                       |     | 431                                                                                                                                                    | Expenditure Control Ledger |                                         |      | Author                   | Enc             | Ded      | Exp         | Bal |      |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
| X                                     | 432 | Income Control Ledger                                                                                                                                  |                            |                                         | Est  | Rec                      | Coll            | Bal      |             |     |      |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          | —               | +        |             |     | 3948 |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
| X                                     | 433 | Income Clearance Control Ledger                                                                                                                        |                            |                                         | Coll | Trans                    | Ref             | Bal      |             |     |      |
|                                       |     |                                                                                                                                                        |                            |                                         | —    |                          |                 | +        |             |     | 1948 |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
|                                       |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |
| Detail                                |     | Form Code FORM TITLE                                                                                                                                   |                            |                                         |      |                          | Affect Increase | Decrease |             |     |      |
| 442                                   |     | Accounts Receivable Ledger                                                                                                                             |                            |                                         |      |                          | X               |          |             |     |      |
| NOTES                                 |     |                                                                                                                                                        |                            |                                         |      |                          |                 |          |             |     |      |

## TRANSACTION ▲ DESCRIPTION

|                                              |                                                                                                                                            |                                      |                                 |                                 |        |       |      |     |                        |      |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------|---------------------------------|--------|-------|------|-----|------------------------|------|
| <b>TITLE</b>                                 | <b>Dishonored Checks Cancelled: Standard Expenditure Abatement</b>                                                                         |                                      |                                 |                                 |        |       |      |     |                        |      |
|                                              | A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as a non-refund expenditure abatement. |                                      |                                 |                                 |        |       |      |     |                        |      |
| <b>DETAILS</b>                               |                                                                                                                                            |                                      |                                 |                                 |        |       |      |     |                        |      |
| <b>Source Form</b>                           | Form Code                                                                                                                                  | FORM TITLE                           |                                 |                                 |        |       |      |     |                        |      |
| Source Form                                  | 373                                                                                                                                        | Receivable Cancellation Notice       |                                 |                                 |        |       |      |     |                        |      |
| Register                                     | 414                                                                                                                                        | Receivables Register                 |                                 |                                 |        |       |      |     |                        |      |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                       | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                                 |                                 |        |       |      |     |                        |      |
|                                              | Debits                                                                                                                                     |                                      |                                 | Credits                         |        |       |      |     |                        |      |
|                                              | 5201                                                                                                                                       | Support Expenditures                 |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5202                                                                                                                                       | Capital Outlay Expenditures          |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5203                                                                                                                                       | State Aid and Benefit Expenditures   |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5204                                                                                                                                       | Local Assistance Expenditures        |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5205                                                                                                                                       | Grant Transfers                      |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5206                                                                                                                                       | Federal Grant Transfers              |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5207                                                                                                                                       | Fiduciary Disbursements              |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5208                                                                                                                                       | Operating Expenses                   |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5209                                                                                                                                       | Transfers—Out                        |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5210                                                                                                                                       | Income Refunds                       |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5212                                                                                                                                       | Bond Principal Payments              |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5213                                                                                                                                       | Bond Interest Expense                |                                 |                                 |        |       |      |     |                        |      |
|                                              | 5214                                                                                                                                       | Fiscal Agent Fees                    |                                 |                                 |        |       |      |     |                        |      |
| 5215                                         | Disbursements—Other                                                                                                                        |                                      |                                 |                                 |        |       |      |     |                        |      |
| 1204                                         | Accounts Receivable — Dishonored Checks                                                                                                    |                                      |                                 |                                 |        |       |      |     |                        |      |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Form Code</b>                                                                                                                           | <b>FORM TITLE</b>                    | <b>Note</b>                     | <b>BALANCE COLUMNS AFFECTED</b> |        |       |      |     | <b>Trans Codes</b>     |      |
|                                              | X                                                                                                                                          | 431                                  | Expenditure Control Ledger      |                                 | Author | Enc   | Ded  | Exp | Bel                    | 4859 |
|                                              |                                                                                                                                            | 432                                  | Income Control Ledger           |                                 | Est    | Rec   | Coll | Bal |                        |      |
|                                              |                                                                                                                                            | 433                                  | Income Clearance Control Ledger |                                 | Coll   | Trans | Ref  | Bal |                        |      |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                                           | <b>FORM TITLE</b>                    |                                 |                                 |        |       |      |     | <b>Affect</b>          |      |
|                                              | 442                                                                                                                                        | Accounts Receivable Register         |                                 |                                 |        |       |      |     | Increase      Decrease |      |
| <b>NOTES</b>                                 |                                                                                                                                            |                                      |                                 |                                 |        |       |      |     |                        |      |

## TRANSACTION ▲ DESCRIPTION

|                                              |                                                                                                                                         |                        |                                                   |      |                          |       |      |     |          |             |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | Expense Advances: Issued                                                                                                                |                        |                                                   |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                         |                        |                                                   |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | To record claims submitted requesting the issuance of warrants for the purpose of providing an expense advance to an employee.          |                        |                                                   |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           | Form Code                                                                                                                               | FORM TITLE             |                                                   |      |                          |       |      |     |          |             |
|                                              | 321                                                                                                                                     | Standard Warrant Claim |                                                   |      |                          |       |      |     |          |             |
| <b>Register</b>                              | 413                                                                                                                                     | Disbursement Register  |                                                   |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                    |                        | GENERAL CONTROL ACCOUNT TITLE                     |      |                          |       |      |     |          |             |
|                                              | Debits                                                                                                                                  | Credits                |                                                   |      |                          |       |      |     |          |             |
|                                              | 1901                                                                                                                                    | 1105                   | Expense Advances to Employees<br>Cash in Treasury |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                     | Form Code              | FORM TITLE                                        | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              | X                                                                                                                                       | 431                    | Expenditure Control Ledger                        |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                              |                                                                                                                                         | 432                    | Income Control Ledger                             |      | Est                      | Rec   | Coll | Bal |          |             |
|                                              |                                                                                                                                         | 433                    | Income Clearance Control Ledger                   |      | Coll                     | Trans | Ref  | Bal |          |             |
| <b>Detail</b>                                | <input checked="" type="checkbox"/>                                                                                                     | Form Code              | FORM TITLE                                        |      |                          |       |      |     |          | Affect      |
|                                              |                                                                                                                                         |                        |                                                   |      |                          |       |      |     | Increase | Decrease    |
| <b>NOTES</b>                                 | Agencies are required to maintain a ledger to support the detail in account 1901. This entry would result in an increase to the ledger. |                        |                                                   |      |                          |       |      |     |          |             |

| TRANSACTION |  | DESCRIPTION |
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|-------------|--|-------------|

|                                              |                                                                                                                                                           |                                                         |                                 |      |                          |       |      |     |             |          |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------|------|--------------------------|-------|------|-----|-------------|----------|
| <b>TITLE</b>                                 | Expense Advances: Repayment                                                                                                                               |                                                         |                                 |      |                          |       |      |     |             |          |
| <b>DETAILS</b>                               | To record the collection and deposit of monies representing the return of expense advances made to an employee.                                           |                                                         |                                 |      |                          |       |      |     |             |          |
| <b>Source Form</b>                           | Form Code                                                                                                                                                 | FORM TITLE                                              |                                 |      |                          |       |      |     |             |          |
| 316                                          | Collection Report                                                                                                                                         |                                                         |                                 |      |                          |       |      |     |             |          |
| <b>Register</b>                              | 416                                                                                                                                                       | Deposit—Clearance Register                              |                                 |      |                          |       |      |     |             |          |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                      |                                                         | GENERAL CONTROL ACCOUNT TITLE   |      |                          |       |      |     |             |          |
|                                              | Debits                                                                                                                                                    | Credits                                                 |                                 |      |                          |       |      |     |             |          |
| 1104                                         | 1901                                                                                                                                                      | Treasury Cash Clearing<br>Expense Advances to Employees |                                 |      |                          |       |      |     |             |          |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                                       | Form Code                                               | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                              | X                                                                                                                                                         | 431                                                     | Expenditure Control Ledger      |      | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                              |                                                                                                                                                           | 432                                                     | Income Control Ledger           |      | Est                      | Rec   | Coll | Bal |             |          |
|                                              |                                                                                                                                                           | 433                                                     | Income Clearance Control Ledger |      | Coll                     | Trans | Ref  | Bal |             |          |
| <b>Detail</b>                                | <input checked="" type="checkbox"/>                                                                                                                       | Form Code                                               | FORM TITLE                      |      |                          |       |      |     | Affect      |          |
|                                              |                                                                                                                                                           | 441                                                     | Cash Clearing Ledger            |      |                          |       |      |     | Increase    | Decrease |
| <b>NOTES</b>                                 | Agencies are required to maintain a ledger to support the detail in Account 1901.<br>This entry would result in a decrease in the Expense Advance Ledger. |                                                         |                                 |      |                          |       |      |     |             |          |

|                                       |  | TRANSACTION                                                                                                                                                                     | ▲                               | DESCRIPTION                 |                          |       |      |             |          |          |
|---------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------|--------------------------|-------|------|-------------|----------|----------|
| TITLE                                 |  | Expense Advances: Adjustment/Closure                                                                                                                                            |                                 |                             |                          |       |      |             |          |          |
| DETAILS                               |  | To record the adjustment or closure of an employee's expense advance account based on approved travel vouchers justifying the partial or total consumption of amounts advanced. |                                 |                             |                          |       |      |             |          |          |
| Source Form                           |  | Form Code                                                                                                                                                                       | FORM TITLE                      |                             |                          |       |      |             |          |          |
| Source Form                           |  | 391                                                                                                                                                                             | Journal Voucher                 |                             |                          |       |      |             |          |          |
| Register                              |  | 419                                                                                                                                                                             | General Register                |                             |                          |       |      |             |          |          |
| General Ledger Control Account        |  | Code                                                                                                                                                                            | GENERAL CONTROL ACCOUNT TITLE   |                             |                          |       |      |             |          |          |
|                                       |  | Debits                                                                                                                                                                          | Credits                         |                             |                          |       |      |             |          |          |
|                                       |  | 5201                                                                                                                                                                            |                                 | Support Expenditures        |                          |       |      |             |          |          |
|                                       |  | 5202                                                                                                                                                                            |                                 | Capital Outlay Expenditures |                          |       |      |             |          |          |
|                                       |  | 5207                                                                                                                                                                            |                                 | Fiduciary Disbursements     |                          |       |      |             |          |          |
|                                       |  | 5208                                                                                                                                                                            |                                 | Operating Expenses          |                          |       |      |             |          |          |
|                                       |  | 5215                                                                                                                                                                            | 1901                            | Disbursements – Other       |                          |       |      |             |          |          |
|                                       |  | Expense Advances to Employees (b)                                                                                                                                               |                                 |                             |                          |       |      |             |          |          |
| Subsidiary Ledger Transaction Control |  | ✓ Form Code                                                                                                                                                                     | FORM TITLE                      | Note                        | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |          |
|                                       |  | X 431                                                                                                                                                                           | Expenditure Control Ledger      | a                           | Author                   | Enc   | Ded  | Exp         | Bal      | 3958     |
|                                       |  |                                                                                                                                                                                 |                                 | b                           |                          |       |      | +           | -        | 4859     |
|                                       |  | 432                                                                                                                                                                             | Income Control Ledger           |                             | Est                      | Rec   | Coll | Bal         |          |          |
|                                       |  | 433                                                                                                                                                                             | Income Clearance Control Ledger |                             | Coll                     | Trans | Ref  | Bal         |          |          |
| Detail                                |  | Form Code                                                                                                                                                                       | FORM TITLE                      |                             |                          |       |      |             | Affect   |          |
|                                       |  |                                                                                                                                                                                 |                                 |                             |                          |       |      |             | Increase | Decrease |
| NOTES                                 |  | Agencies are required to maintain a ledger to support the detail in account 1901. This entry would result in a credit to the ledger.                                            |                                 |                             |                          |       |      |             |          |          |

| TRANSACTION |  | ▲ | DESCRIPTION |  |
|-------------|--|---|-------------|--|
|-------------|--|---|-------------|--|

|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     |             |  |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------|------|--------------------------|--------|------|-----|-----|-------------|--|
| TITLE                                 | Transfers: Received by Payroll Revolving Account                                                                                                                                   |                                 |                                                 |      |                          |        |      |     |     |             |  |
| DETAILS                               | <p>That amount needed to cover employees' salaries and employer payroll costs is transferred into the Payroll Revolving Account are recorded in the Payroll Revolving Account.</p> |                                 |                                                 |      |                          |        |      |     |     |             |  |
|                                       |                                                                                                                                                                                    |                                 | FORM TITLE                                      |      |                          |        |      |     |     |             |  |
| Source Form                           | Form Code                                                                                                                                                                          |                                 |                                                 |      |                          |        |      |     |     |             |  |
|                                       | 331                                                                                                                                                                                |                                 | No Warrant Transfer of Funds                    |      |                          |        |      |     |     |             |  |
| Register                              | 418                                                                                                                                                                                |                                 | No Warrant Transfer Register                    |      |                          |        |      |     |     |             |  |
| General Ledger Control Account        | Code                                                                                                                                                                               |                                 | GENERAL CONTROL ACCOUNT TITLE                   |      |                          |        |      |     |     |             |  |
|                                       | Debits                                                                                                                                                                             | Credits                         |                                                 |      |                          |        |      |     |     |             |  |
|                                       | 1105                                                                                                                                                                               | 2201                            | Cash in Treasury<br>Accountability for Advances |      |                          |        |      |     |     |             |  |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                                                                                          | FORM TITLE                      |                                                 | Note | BALANCE COLUMNS AFFECTED |        |      |     |     | Trans Codes |  |
| Detail                                | NONE REQUIRED ✓                                                                                                                                                                    | 431                             | Expenditure Control Ledger                      |      |                          | Author | Enc  | Ded | Exp | Bal         |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     |             |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     |             |  |
|                                       | 432                                                                                                                                                                                | Income Control Ledger           |                                                 |      | Est                      | Rec    | Coll | Bal |     |             |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     |             |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     |             |  |
|                                       | 433                                                                                                                                                                                | Income Clearance Control Ledger |                                                 |      | Coll                     | Trans  | Ref  | Bal |     |             |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     |             |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     |             |  |
| NOTES                                 |                                                                                                                                                                                    | FORM TITLE                      |                                                 |      |                          |        |      |     |     | Affect      |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     | Increase    |  |
|                                       |                                                                                                                                                                                    |                                 |                                                 |      |                          |        |      |     |     | Decrease    |  |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                                  |                                                 |        |                          |      |     |     |  |             |          |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------|--------------------------|------|-----|-----|--|-------------|----------|
| TITLE                                 | Transfers: Received by Warrant Clearance Account (Claims)                                                        |                                                 |        |                          |      |     |     |  |             |          |
| DETAILS                               | Amounts are transferred to a warrant revolving account to permit the issuance of warrants as requested by claim. |                                                 |        |                          |      |     |     |  |             |          |
| Source Form                           | Form Code                                                                                                        | FORM TITLE                                      |        |                          |      |     |     |  |             |          |
|                                       | 321                                                                                                              | Standard Warrant Claim                          |        |                          |      |     |     |  |             |          |
| Register                              | 413                                                                                                              | Disbursement Register                           |        |                          |      |     |     |  |             |          |
| General Ledger Control Account        | Code<br>Debits      Credits                                                                                      | GENERAL CONTROL ACCOUNT TITLE                   |        |                          |      |     |     |  |             |          |
|                                       | 1105      2201                                                                                                   | Cash in Treasury<br>Accountability for Advances |        |                          |      |     |     |  |             |          |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                        | FORM TITLE                                      | Note   | BALANCE COLUMNS AFFECTED |      |     |     |  | Trans Codes |          |
| NONE REQUIRED                         | 431                                                                                                              | Expenditure Control Ledger                      | Author | Enc                      | Ded  | Exp | Bal |  |             |          |
|                                       |                                                                                                                  |                                                 |        |                          |      |     |     |  |             |          |
|                                       | 432                                                                                                              | Income Control Ledger                           | Est    | Rec                      | Coll | Bal |     |  |             |          |
|                                       |                                                                                                                  |                                                 |        |                          |      |     |     |  |             |          |
| Detail                                | Form Code                                                                                                        | FORM TITLE                                      | Coll   | Trans                    | Ref  | Bal |     |  | Affect      |          |
|                                       |                                                                                                                  |                                                 |        |                          |      |     |     |  | Increase    | Decrease |
| NOTES                                 |                                                                                                                  |                                                 |        |                          |      |     |     |  |             |          |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                                            |                                 |                                                 |             |                                 |       |      |     |     |                    |
|----------------------------------------------|--------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|
| <b>TITLE</b>                                 | Warrants Issued                                                                            |                                 |                                                 |             |                                 |       |      |     |     |                    |
| <b>DETAILS</b>                               | Warrants are issued against warrant clearance accounts to disburse amounts transferred-in. |                                 |                                                 |             |                                 |       |      |     |     |                    |
| <b>Source Form</b>                           | Form Code                                                                                  | FORM TITLE                      |                                                 |             |                                 |       |      |     |     |                    |
|                                              | 326                                                                                        | Warrant Issued Summary          |                                                 |             |                                 |       |      |     |     |                    |
| <b>Register</b>                              | 415                                                                                        | Warrant Register                |                                                 |             |                                 |       |      |     |     |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>            |             |                                 |       |      |     |     |                    |
|                                              | Debits                                                                                     | Credits                         |                                                 |             |                                 |       |      |     |     |                    |
|                                              | 2201                                                                                       | 1105                            | Accountability for Advances<br>Cash in Treasury |             |                                 |       |      |     |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Form Code</b>                                                                           | <b>FORM TITLE</b>               |                                                 | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |
| <b>NONE REQUIRED</b>                         | 431                                                                                        | Expenditure Control Ledger      |                                                 |             | Author                          | Enc   | Ded  | Exp | Bal |                    |
|                                              | 432                                                                                        | Income Control Ledger           |                                                 |             | Est                             | Rec   | Coll | Bal |     |                    |
|                                              | 433                                                                                        | Income Clearance Control Ledger |                                                 |             | Coll                            | Trans | Ref  | Bal |     |                    |
| <b>Detail</b>                                | <b>Form Code</b>                                                                           | <b>FORM TITLE</b>               |                                                 |             |                                 |       |      |     |     | <b>Affect</b>      |
|                                              |                                                                                            |                                 |                                                 |             |                                 |       |      |     |     | Increase           |
|                                              |                                                                                            |                                 |                                                 |             |                                 |       |      |     |     | Decrease           |
| <b>NOTES</b>                                 |                                                                                            |                                 |                                                 |             |                                 |       |      |     |     |                    |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                 |           | Construction Advances: Requested                                                                    |                                                                 |      |                          |      |       |          |             |  |      |
|---------------------------------------|-----------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------------------------|------|-------|----------|-------------|--|------|
| DETAILS                               |           | Requests are made to establish or replenish an advance account in the Construction Advance Account. |                                                                 |      |                          |      |       |          |             |  |      |
| Source Form                           | Form Code | FORM TITLE                                                                                          |                                                                 |      |                          |      |       |          |             |  |      |
|                                       | 319       | Journal Voucher                                                                                     |                                                                 |      |                          |      |       |          |             |  |      |
| Register                              | 419       | General Register                                                                                    |                                                                 |      |                          |      |       |          |             |  |      |
|                                       | Code      |                                                                                                     | GENERAL CONTROL ACCOUNT TITLE                                   |      |                          |      |       |          |             |  |      |
| General Ledger Control Account        | Debits    | Credits                                                                                             | Advances Receivable<br>Accountability for Advances – Receivable |      |                          |      |       |          |             |  |      |
|                                       | 1205      | 2402                                                                                                |                                                                 |      |                          |      |       |          |             |  |      |
| Subsidiary Ledger Transaction Control | Form Code | FORM TITLE                                                                                          |                                                                 | Note | BALANCE COLUMNS AFFECTED |      |       |          | Trans Codes |  |      |
|                                       | 431       | Expenditure Control Ledger                                                                          |                                                                 |      | Author                   | Enc  | Ded   | Exp      | Bal         |  |      |
|                                       | X         | 432                                                                                                 | Income Control Ledger                                           |      |                          | Est  | Rec   | Coll     | Bal         |  | 2849 |
|                                       |           | 433                                                                                                 | Income Clearance Control Ledger                                 |      |                          | Coll | Trans | Ref      | Bal         |  |      |
| Detail                                | Form Code | FORM TITLE                                                                                          |                                                                 |      |                          |      |       | Affect   |             |  |      |
|                                       | 442       | Accounts Receivable Ledger                                                                          |                                                                 |      |                          |      |       | Increase | Decrease    |  |      |
| NOTES                                 |           |                                                                                                     |                                                                 |      |                          |      |       |          |             |  |      |

|                                       |                                                                                                                                   | TRANSACTION |                                                                   | DESCRIPTION |      |                          |       |      |     |          |             |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------|-------------|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 | Construction Advances: Made (a)                                                                                                   |             |                                                                   |             |      |                          |       |      |     |          |             |
|                                       | Monies are advanced to the Construction Advance Account as required to pay anticipated costs of authorized construction projects. |             |                                                                   |             |      |                          |       |      |     |          |             |
| DETAILS                               | Form Code                                                                                                                         |             | FORM TITLE                                                        |             |      |                          |       |      |     |          |             |
| Source Form                           | 331                                                                                                                               |             | No Warrant Transfer of Funds (out)                                |             |      |                          |       |      |     |          |             |
| Register                              | 418                                                                                                                               |             | No Warrant Transfer Register                                      |             |      |                          |       |      |     |          |             |
| General Ledger Control Account        | Code                                                                                                                              |             | GENERAL CONTROL ACCOUNT TITLE                                     |             |      |                          |       |      |     |          |             |
|                                       | Debits                                                                                                                            | Credits     |                                                                   |             |      |                          |       |      |     |          |             |
|                                       | 1902                                                                                                                              | 1105        | Transfers to the Construction Advance Account<br>Cash in Treasury |             |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                                                                                               | Form Code   | FORM TITLE                                                        |             | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       | X                                                                                                                                 | 431         | Expenditure Control Ledger                                        |             |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                       |                                                                                                                                   | 432         | Income Control Ledger                                             |             |      | Est                      | Rec   | Coll | Bal |          |             |
|                                       |                                                                                                                                   | 433         | Income Clearance Control Ledger                                   |             |      | Coll                     | Trans | Ref  | Bal |          |             |
| Detail                                | Form Code                                                                                                                         | FORM TITLE  |                                                                   |             |      |                          |       |      |     | Affect   |             |
|                                       |                                                                                                                                   |             |                                                                   |             |      |                          |       |      |     | Increase | Decrease    |
| NOTES                                 | (a) Treasury Fund Accounts only.                                                                                                  |             |                                                                   |             |      |                          |       |      |     |          |             |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                    |                                                                                                                                                      |                                                                                                                            |        |                          |       |      |     |     |                        |
|---------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------|--------------------------|-------|------|-----|-----|------------------------|
| TITLE                                 | Construction Advances: Received From Treasury Fund Accounts        |                                                                                                                                                      |                                                                                                                            |        |                          |       |      |     |     |                        |
|                                       | DETAILS                                                            | Monies, advanced from other accounting entities to the Construction Advance Account as required to pay anticipated construction costs, are recorded. |                                                                                                                            |        |                          |       |      |     |     |                        |
| Source Form                           |                                                                    | Form Code                                                                                                                                            | FORM TITLE                                                                                                                 |        |                          |       |      |     |     |                        |
|                                       | 331                                                                | No Warrant Transfer of Funds (in)                                                                                                                    |                                                                                                                            |        |                          |       |      |     |     |                        |
| Register                              | 418                                                                | No Warrant Transfer Register                                                                                                                         |                                                                                                                            |        |                          |       |      |     |     |                        |
|                                       | Code                                                               |                                                                                                                                                      | GENERAL CONTROL ACCOUNT TITLE                                                                                              |        |                          |       |      |     |     |                        |
| General Ledger Control Account        | Debits                                                             | Credits                                                                                                                                              |                                                                                                                            |        |                          |       |      |     |     |                        |
|                                       | 1105<br>2402                                                       | 2201<br>1205.                                                                                                                                        | Cash in Treasury<br>Accountability for Advances } a<br>Accountability for Advances — Receivable } b<br>Advances Receivable |        |                          |       |      |     |     |                        |
| Subsidiary Ledger Transaction Control | ✓                                                                  | Form Code                                                                                                                                            | FORM TITLE                                                                                                                 | Note   | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes            |
|                                       |                                                                    | 431                                                                                                                                                  | Expenditure Control Ledger                                                                                                 |        | Author                   | Enc   | Ded  | Exp | Bal |                        |
| Detail                                | X                                                                  | 432                                                                                                                                                  | Income Control Ledger                                                                                                      |        | Est                      | Rec   | Coll | Bal |     | 2948                   |
|                                       |                                                                    | 433                                                                                                                                                  | Income Clearance Control Ledger                                                                                            | b<br>a | —                        |       | +    | —   |     | 3849                   |
| NOTES                                 | Form Code                                                          | FORM TITLE                                                                                                                                           |                                                                                                                            |        | Coll                     | Trans | Ref  | Bal |     | Affect                 |
|                                       | 442                                                                | Accounts Receivable Ledger                                                                                                                           |                                                                                                                            |        |                          |       |      |     |     | Increase      Decrease |
|                                       | (a) Amount Transferred-in                                          |                                                                                                                                                      |                                                                                                                            |        |                          |       |      |     |     | a                      |
|                                       | (b) Amount Transferred-in applicable to amounts previously billed. |                                                                                                                                                      |                                                                                                                            |        |                          |       |      |     |     | b                      |

|                                |                                                                                                                      | TRANSACTION                                                                                                                                                                 |                               | DESCRIPTION                              |       |                          |     |          |          |      |             |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------|-------|--------------------------|-----|----------|----------|------|-------------|
| TITLE                          |                                                                                                                      | Construction Advances: Received From Non-Treasury Fund Accounts                                                                                                             |                               |                                          |       |                          |     |          |          |      |             |
| DETAILS                        |                                                                                                                      | Monies, advanced from other accounting entities to the Construction Advance Account as required to pay anticipated costs of authorized construction projects, are recorded. |                               |                                          |       |                          |     |          |          |      |             |
| Source Form                    |                                                                                                                      | Form Code                                                                                                                                                                   | FORM TITLE                    |                                          |       |                          |     |          |          |      |             |
| Source Form                    |                                                                                                                      | 361                                                                                                                                                                         | Collection Report             |                                          |       |                          |     |          |          |      |             |
| Register                       |                                                                                                                      | 416                                                                                                                                                                         | Deposit—Clearance Register    |                                          |       |                          |     |          |          |      |             |
| General Ledger Control Account |                                                                                                                      | Code                                                                                                                                                                        | GENERAL CONTROL ACCOUNT TITLE |                                          |       |                          |     |          |          |      |             |
|                                |                                                                                                                      | Debits                                                                                                                                                                      | Credits                       |                                          |       |                          |     |          |          |      |             |
|                                |                                                                                                                      | 1104                                                                                                                                                                        | 2201                          | Treasury Cash Clearing                   | { (a) |                          |     |          |          |      |             |
|                                |                                                                                                                      | 2402                                                                                                                                                                        | 1205                          | Accountability for Advances              |       |                          |     |          |          |      |             |
|                                |                                                                                                                      |                                                                                                                                                                             |                               | Accountability for Advances — Receivable | { (b) | Advances Receivable      |     |          |          |      |             |
| Subsidiary Ledger Transaction  |                                                                                                                      | ✓ Form Code                                                                                                                                                                 | FORM TITLE                    |                                          | Note  | BALANCE COLUMNS AFFECTED |     |          |          |      | Trans Codes |
|                                |                                                                                                                      | 431                                                                                                                                                                         | Expenditure Control Ledger    |                                          | b     | Author                   | Enc | Ded      | Exp      | Bal  | 2948        |
|                                |                                                                                                                      |                                                                                                                                                                             |                               |                                          |       |                          |     |          |          |      |             |
|                                |                                                                                                                      |                                                                                                                                                                             |                               |                                          |       |                          |     |          |          |      |             |
|                                |                                                                                                                      | X 432                                                                                                                                                                       | Income Control Ledger         |                                          | a     | Est                      | Rec | Coll     | Bal      | 3849 |             |
|                                |                                                                                                                      |                                                                                                                                                                             |                               |                                          |       |                          |     |          |          |      |             |
| Detail                         | Form Code                                                                                                            | FORM TITLE                                                                                                                                                                  |                               | Coll                                     | Trans | Ref                      | Bal | Affect   |          |      |             |
|                                |                                                                                                                      |                                                                                                                                                                             |                               |                                          |       |                          |     | Increase | Decrease |      |             |
| NOTES                          | 441                                                                                                                  | Cash Clearing Ledger                                                                                                                                                        |                               |                                          |       |                          |     | a        |          |      |             |
|                                |                                                                                                                      |                                                                                                                                                                             |                               |                                          |       |                          |     |          |          |      |             |
|                                | (a) Total amount transferred-in.<br>(b) Amount liquidating a recorded receivable<br>(c) From Treasury Fund Accounts. |                                                                                                                                                                             |                               |                                          |       |                          |     |          |          |      |             |

| TITLE                                 |                                                         | Construction Progress Report: Non-Enterprise                                                                                                                                                                                |                                                                              |      |                          |       |      |     |     |             |          |
|---------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------|--------------------------|-------|------|-----|-----|-------------|----------|
| DETAILS                               |                                                         | Amounts expended from the Construction Advance Account for authorized construction projects are reported to the agency and the amount advanced is reduced insofar as non-enterprise-type accounting entities are concerned. |                                                                              |      |                          |       |      |     |     |             |          |
| Source Form                           | Form Code                                               | FORM TITLE                                                                                                                                                                                                                  |                                                                              |      |                          |       |      |     |     |             |          |
|                                       | 391                                                     | Journal Voucher                                                                                                                                                                                                             |                                                                              |      |                          |       |      |     |     |             |          |
| Register                              | 419                                                     | General Register                                                                                                                                                                                                            |                                                                              |      |                          |       |      |     |     |             |          |
|                                       | Code                                                    |                                                                                                                                                                                                                             | GENERAL CONTROL ACCOUNT TITLE                                                |      |                          |       |      |     |     |             |          |
| General Ledger Control Account        | Debits                                                  | Credits                                                                                                                                                                                                                     |                                                                              |      |                          |       |      |     |     |             |          |
|                                       | 5202                                                    | 1902                                                                                                                                                                                                                        | Capital Outlay Expenditures<br>Transfers to the Construction Advance Account |      |                          |       |      |     |     |             |          |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                     | Form Code                                                                                                                                                                                                                   | FORM TITLE                                                                   | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |
|                                       | X                                                       | 431                                                                                                                                                                                                                         | Expenditure Control Ledger                                                   |      | Author                   | Enc   | Ded  | Exp | Bal |             | 3958     |
|                                       |                                                         | 432                                                                                                                                                                                                                         | Income Control Ledger                                                        |      | Est                      | Rec   | Coll | Bal |     |             | 4859     |
|                                       |                                                         | 433                                                                                                                                                                                                                         | Income Clearance Control Ledger                                              |      | Coll                     | Trans | Ref  | Bal |     |             |          |
| Detail                                | Form Code                                               | FORM TITLE                                                                                                                                                                                                                  |                                                                              |      |                          |       |      |     |     | Affect      |          |
|                                       |                                                         |                                                                                                                                                                                                                             |                                                                              |      |                          |       |      |     |     | Increase    | Decrease |
| NOTES                                 | See General Fixed Asset Fund for additional accounting. |                                                                                                                                                                                                                             |                                                                              |      |                          |       |      |     |     |             |          |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                 |                                     | TRANSACTION                                |                                                                                        | DESCRIPTION |      |                          |       |      |     |             |      |
|---------------------------------------|-------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------|-------------|------|--------------------------|-------|------|-----|-------------|------|
| DETAILS                               |                                     | Construction Progress Report: Enterprise   |                                                                                        |             |      |                          |       |      |     |             |      |
|                                       |                                     | Construction work in Progress is recorded. |                                                                                        |             |      |                          |       |      |     |             |      |
| Form Code                             |                                     | FORM TITLE                                 |                                                                                        |             |      |                          |       |      |     |             |      |
| Source Form                           | 391                                 |                                            | Journal Voucher                                                                        |             |      |                          |       |      |     |             |      |
|                                       | 419                                 |                                            | General Register                                                                       |             |      |                          |       |      |     |             |      |
| General Ledger Control Account        | Code                                |                                            | GENERAL CONTROL ACCOUNT TITLE                                                          |             |      |                          |       |      |     |             |      |
|                                       | Debits                              | Credits                                    |                                                                                        |             |      |                          |       |      |     |             |      |
|                                       | 1706                                | 1902                                       | Construction Work in Progress (b)<br>Transfers to the Construction Advance Account (a) |             |      |                          |       |      |     |             |      |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> | Form Code                                  | FORM TITLE                                                                             |             | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |      |
|                                       | X                                   | 431                                        | Expenditure Control Ledger                                                             |             |      | Author                   | Enc   | Ded  | Exp | Bal         | 3958 |
|                                       |                                     |                                            |                                                                                        |             | a    |                          |       | —    |     | +           |      |
|                                       |                                     |                                            |                                                                                        |             | b    |                          |       | +    |     | —           | 3859 |
|                                       |                                     |                                            |                                                                                        |             |      | Est                      | Rec   | Coll | Bal |             |      |
|                                       |                                     |                                            |                                                                                        |             |      |                          |       |      |     |             |      |
|                                       |                                     |                                            |                                                                                        |             |      |                          |       |      |     |             |      |
|                                       |                                     |                                            |                                                                                        |             |      | Coll                     | Trans | Ref  | Bal |             |      |
|                                       |                                     |                                            |                                                                                        |             |      |                          |       |      |     |             |      |
|                                       |                                     |                                            |                                                                                        |             |      |                          |       |      |     |             |      |
| Detail                                | Form Code                           | FORM TITLE                                 |                                                                                        |             |      |                          |       |      |     | Affect      |      |
|                                       |                                     |                                            |                                                                                        |             |      |                          |       |      |     | Increase    |      |
|                                       |                                     |                                            |                                                                                        |             |      |                          |       |      |     | Decrease    |      |
| NOTES                                 |                                     |                                            |                                                                                        |             |      |                          |       |      |     |             |      |

## TRANSACTION ▲ DESCRIPTION

| TITLE<br><i>DETAILS</i>                                | <b>Construction Work in Progress: Enterprise Allocation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------|--------------------------|-------------------------------|------|-------|-----|-------------|----------|--|--|--|--|------|--|-----------|--|--|--|------|--|--------------------|--|--|--|------|--|-----------|--|--|--|------|--|--------------------|--|--|--|------|--|-------------------------------|--|--|
|                                                        | Construction work in progress is allocated to more precise categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| Source Form<br><i>Register</i>                         | Form Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | FORM TITLE                    |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
|                                                        | 391                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Journal Voucher               |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| General Ledger Control Account                         | 419                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | General Register              |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
|                                                        | <table border="1"> <thead> <tr> <th colspan="2">Code</th> <th colspan="4">GENERAL CONTROL ACCOUNT TITLE</th> </tr> <tr> <th>Debits</th> <th>Credits</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>1702</td> <td></td> <td colspan="4">Buildings</td> </tr> <tr> <td>1703</td> <td></td> <td colspan="4">Other Improvements</td> </tr> <tr> <td>1704</td> <td></td> <td colspan="4">Equipment</td> </tr> <tr> <td>1705</td> <td></td> <td colspan="4">Other Fixed Assets</td> </tr> <tr> <td>1706</td> <td></td> <td colspan="4">Construction Work in Progress</td> </tr> </tbody> </table> |                               | Code |                          | GENERAL CONTROL ACCOUNT TITLE |      |       |     | Debits      | Credits  |  |  |  |  | 1702 |  | Buildings |  |  |  | 1703 |  | Other Improvements |  |  |  | 1704 |  | Equipment |  |  |  | 1705 |  | Other Fixed Assets |  |  |  | 1706 |  | Construction Work in Progress |  |  |
| Code                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | GENERAL CONTROL ACCOUNT TITLE |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| Debits                                                 | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| 1702                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Buildings                     |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| 1703                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Other Improvements            |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| 1704                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Equipment                     |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| 1705                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Other Fixed Assets            |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| 1706                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Construction Work in Progress |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| Subsidiary Ledger Transaction Control<br><i>Detail</i> | Form Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | FORM TITLE                    | Note | BALANCE COLUMNS AFFECTED |                               |      |       |     | Trans Codes |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |      | Author                   | Enc                           | Ded  | Exp   | Bal |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
|                                                        | 431                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Expenditure Control Ledger    |      |                          |                               |      | Est   | Rec | Coll        | Bal      |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| 432                                                    | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| 433                                                    | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |      |                          |                               | Coll | Trans | Ref | Bal         |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| Form Code                                              | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |      |                          |                               |      |       |     | Affect      |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |      |                          |                               |      |       |     | Increase    | Decrease |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |
| NOTES                                                  | Entry could be based on a final progress report generated by Architecture and Engineering.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |      |                          |                               |      |       |     |             |          |  |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |           |  |  |  |      |  |                    |  |  |  |      |  |                               |  |  |

|                                       |                                                                                               | TRANSACTION           |                                                         | DESCRIPTION                     |      |                          |          |          |     |     |             |
|---------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------|---------------------------------------------------------|---------------------------------|------|--------------------------|----------|----------|-----|-----|-------------|
| TITLE                                 | Property Held in Trust: Received                                                              |                       |                                                         |                                 |      |                          |          |          |     |     |             |
| DETAILS                               | The accountability for property to be held by the State in a fiduciary capacity, is recorded. |                       |                                                         |                                 |      |                          |          |          |     |     |             |
|                                       | Form Code                                                                                     |                       | FORM TITLE                                              |                                 |      |                          |          |          |     |     |             |
| Source Form                           | 391                                                                                           |                       | Journal Voucher                                         |                                 |      |                          |          |          |     |     |             |
| Register                              | 419                                                                                           |                       | General Register                                        |                                 |      |                          |          |          |     |     |             |
| General Ledger Control Account        | Code                                                                                          |                       | GENERAL CONTROL ACCOUNT TITLE                           |                                 |      |                          |          |          |     |     |             |
|                                       | Debits                                                                                        | Credits               |                                                         |                                 |      |                          |          |          |     |     |             |
|                                       | 1801                                                                                          | 4201                  | Property Held in Trust<br>Fund Balance — Special Trusts |                                 |      |                          |          |          |     |     |             |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                                                                                 | Form Code             | FORM TITLE                                              |                                 | Note | BALANCE COLUMNS AFFECTED |          |          |     |     | Trans Codes |
|                                       |                                                                                               | 431                   | Expenditure Control Ledger                              |                                 |      | Author                   | Enc      | Ded      | Exp | Bal |             |
|                                       | 432                                                                                           | Income Control Ledger |                                                         |                                 | Est  | Rec                      | Coll     | Bal      |     |     |             |
|                                       |                                                                                               | 433                   |                                                         | Income Clearance Control Ledger |      |                          | Coll     | Trans    | Ref | Bal |             |
| Detail                                | Form Code                                                                                     | FORM TITLE            |                                                         |                                 |      |                          | Affect   |          |     |     |             |
|                                       |                                                                                               |                       |                                                         |                                 |      |                          | Increase | Decrease |     |     |             |
| NOTES                                 |                                                                                               |                       |                                                         |                                 |      |                          |          |          |     |     |             |

## TRANSACTION

## DESCRIPTION

| TITLE                                                                            |                                 | Property Held in Trust: Disposition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
|----------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------|------------|--------|--------------------------|-------------|----------|--|--|-------------|--------|-----|-----|-----|-----|-----|----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-----|-----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-----|---------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|------------|--------|----------|----------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------|--|--|--|
| DETAILS                                                                          |                                 | The accountability for property held in fiduciary capacity is returned to "donors" or disposed of.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
| Source Form                                                                      |                                 | Form Code FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
| 391                                                                              |                                 | Journal Voucher                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
| Register                                                                         |                                 | 419 General Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
| General Ledger Control Account                                                   |                                 | Code GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
| Debits Credits                                                                   |                                 | 4201 1801 Fund Balance – Special Trust<br>Property Held in Trust                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
|                                                                                  |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
| <input checked="" type="checkbox"/> Subsidiary Ledger Transaction Control Detail |                                 | <table border="1"> <tr> <td rowspan="2">Form Code</td> <td rowspan="2">FORM TITLE</td> <td rowspan="2">Note</td> <th colspan="5">BALANCE COLUMNS AFFECTED</th> <td rowspan="2">Trans Codes</td> </tr> <tr> <th>Author</th> <th>Enc</th> <th>Ded</th> <th>Exp</th> <th>Bal</th> </tr> <tr> <td rowspan="3">431</td> <td rowspan="3">Expenditure Control Ledger</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td rowspan="3">432</td> <td rowspan="3">Income Control Ledger</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td rowspan="3">433</td> <td rowspan="3">Income Clearance Control Ledger</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td colspan="2"> <table border="1"> <tr> <td rowspan="2">Form Code</td> <td rowspan="2">FORM TITLE</td> <td rowspan="2">Affect</td> <td rowspan="2">Increase</td> <td rowspan="2">Decrease</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> </td> </tr> <tr> <td colspan="2">NOTES</td> <td colspan="2"></td> </tr> </table> |                          | Form Code | FORM TITLE | Note   | BALANCE COLUMNS AFFECTED |             |          |  |  | Trans Codes | Author | Enc | Ded | Exp | Bal | 431 | Expenditure Control Ledger |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 432 | Income Control Ledger |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 433 | Income Clearance Control Ledger |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | <table border="1"> <tr> <td rowspan="2">Form Code</td> <td rowspan="2">FORM TITLE</td> <td rowspan="2">Affect</td> <td rowspan="2">Increase</td> <td rowspan="2">Decrease</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> |  | Form Code | FORM TITLE | Affect | Increase | Decrease |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | NOTES |  |  |  |
| Form Code                                                                        | FORM TITLE                      | Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | BALANCE COLUMNS AFFECTED |           |            |        |                          | Trans Codes |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
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| 431                                                                              | Expenditure Control Ledger      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
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| 432                                                                              | Income Control Ledger           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
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| 433                                                                              | Income Clearance Control Ledger |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |
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| NOTES                                                                            |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |           |            |        |                          |             |          |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |     |                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                     |  |           |            |        |          |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |       |  |  |  |

|                                |                                                                                                                                                              | TRANSACTION                                                |                                         | DESCRIPTION |                          |       |      |          |             |      |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------|-------------|--------------------------|-------|------|----------|-------------|------|
| TITLE                          | <b>Securities Liquidated: Cost Basis</b>                                                                                                                     |                                                            |                                         |             |                          |       |      |          |             |      |
| DETAILS                        | Securities, recorded at cost, are liquidated or submitted to a third party for collections.                                                                  |                                                            |                                         |             |                          |       |      |          |             |      |
| Source Form                    | Form Code                                                                                                                                                    | FORM TITLE                                                 |                                         |             |                          |       |      |          |             |      |
| 361                            | 391                                                                                                                                                          | Collection Report (a)<br>Journal <sup>or</sup> Voucher (b) |                                         |             |                          |       |      |          |             |      |
| Register                       | 419                                                                                                                                                          | General Register (b)                                       |                                         |             |                          |       |      |          |             |      |
|                                | 416                                                                                                                                                          | Deposit-Clearance Register (a)                             |                                         |             |                          |       |      |          |             |      |
| General Ledger Control Account | Code                                                                                                                                                         |                                                            | GENERAL CONTROL ACCOUNT TITLE           |             |                          |       |      |          |             |      |
|                                | Debits                                                                                                                                                       | Credits                                                    |                                         |             |                          |       |      |          |             |      |
|                                | 1104                                                                                                                                                         |                                                            | Treasury Cash Clearing (a)              |             |                          |       |      |          |             |      |
|                                | 1402                                                                                                                                                         |                                                            | Securities Submitted for Collection (b) |             |                          |       |      |          |             |      |
|                                | 1603                                                                                                                                                         |                                                            | Federal Securities at Cost              |             |                          |       |      |          |             |      |
|                                | 1605                                                                                                                                                         |                                                            | State Securities at Cost                |             |                          |       |      |          |             |      |
|                                | 1607                                                                                                                                                         |                                                            | Local Goverment Securities at Cost      |             |                          |       |      |          |             |      |
| 1609                           |                                                                                                                                                              | Other Investments at Cost                                  |                                         |             |                          |       |      |          |             |      |
|                                | 5106                                                                                                                                                         | 5106                                                       | Investment Earnings (d)                 |             |                          |       |      |          |             |      |
| ✓                              | Form Code                                                                                                                                                    | FORM TITLE                                                 |                                         | Note        | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                | 431                                                                                                                                                          | Expenditure Control Ledger                                 |                                         |             | Author                   | Enc   | Ded  | Exp      | Bal         |      |
| X                              | 432                                                                                                                                                          | Income Control Ledger                                      |                                         | d           | Est                      | Rec   | Coll | Bal      |             | 3849 |
|                                | 433                                                                                                                                                          | Income Clearance Control Ledger                            |                                         |             | Coll                     | Trans | Ref  | Bal      |             |      |
| Detail                         | Form Code                                                                                                                                                    | FORM TITLE                                                 |                                         |             |                          |       |      | Affect   |             |      |
|                                | 441                                                                                                                                                          | Cash Clearing Ledger                                       |                                         |             |                          |       |      | Increase | Decrease    |      |
| NOTES                          | (a) Amount received not previously accrued.<br>(b) Amount being accrued<br>(c) Book value<br>(d) Debit=loss on transaction.<br>Credit=profit on transaction. |                                                            |                                         |             |                          |       |      |          |             |      |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                 |                                                                                                                                                                                                                                                                           | Securities Liquidated: State-owned Securities Valued at Par                      |                                         |      |                          |          |      |     |   |             |  |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------|------|--------------------------|----------|------|-----|---|-------------|--|
| DETAILS                               |                                                                                                                                                                                                                                                                           | State-owned securities valued at par are liquidated or submitted for collection. |                                         |      |                          |          |      |     |   |             |  |
| Form Code                             |                                                                                                                                                                                                                                                                           | FORM TITLE                                                                       |                                         |      |                          |          |      |     |   |             |  |
| Source Form                           | 361                                                                                                                                                                                                                                                                       | Collection Report (a)<br>or<br>Journal Voucher (b)                               |                                         |      |                          |          |      |     |   |             |  |
|                                       | 391                                                                                                                                                                                                                                                                       |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
| Register                              | 419                                                                                                                                                                                                                                                                       | General Register (b)                                                             |                                         |      |                          |          |      |     |   |             |  |
|                                       | 416                                                                                                                                                                                                                                                                       | Deposit—Clearance Register (a)                                                   |                                         |      |                          |          |      |     |   |             |  |
| General Ledger Control Account        | Code                                                                                                                                                                                                                                                                      |                                                                                  | GENERAL CONTROL ACCOUNT TITLE           |      |                          |          |      |     |   |             |  |
|                                       | Debits                                                                                                                                                                                                                                                                    | Credits                                                                          |                                         |      |                          |          |      |     |   |             |  |
|                                       | 1104                                                                                                                                                                                                                                                                      |                                                                                  | Treasury Cash Clearing (a)              |      |                          |          |      |     |   |             |  |
|                                       | 1402                                                                                                                                                                                                                                                                      |                                                                                  | Securities Submitted for Collection (b) |      |                          |          |      |     |   |             |  |
|                                       | 1602                                                                                                                                                                                                                                                                      |                                                                                  | Federal Securities at Par               |      |                          |          |      |     |   |             |  |
|                                       | 1604                                                                                                                                                                                                                                                                      |                                                                                  | State Securities at Par                 |      |                          |          |      |     |   |             |  |
|                                       | 1606                                                                                                                                                                                                                                                                      |                                                                                  | Local Government Securities at Par      |      |                          |          |      |     |   |             |  |
| 1608                                  |                                                                                                                                                                                                                                                                           | Other Investments at Par                                                         |                                         |      |                          |          |      |     |   |             |  |
| 5106                                  | 5106                                                                                                                                                                                                                                                                      | Investment Income (d)                                                            |                                         |      |                          |          |      |     |   |             |  |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                                                                                                                                                                                 | FORM TITLE                                                                       |                                         | Note | BALANCE COLUMNS AFFECTED |          |      |     |   | Trans Codes |  |
|                                       |                                                                                                                                                                                                                                                                           | Author                                                                           | Enc                                     |      | Ded                      | Exp      | Bal  |     |   |             |  |
|                                       | 431                                                                                                                                                                                                                                                                       | Expenditure Control Ledger                                                       |                                         |      |                          |          |      |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
|                                       | X                                                                                                                                                                                                                                                                         | 432                                                                              | Income Control Ledger                   |      | Est                      | Rec      | Coll | Bal |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      | (d)                      |          | +    | —   |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
|                                       | 433                                                                                                                                                                                                                                                                       | Income Clearance Control Ledger                                                  |                                         | Coll | Trans                    | Ref      | Bal  |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      |                          |          |      |     |   |             |  |
| Detail                                | Form Code                                                                                                                                                                                                                                                                 | FORM TITLE                                                                       |                                         |      | Affect                   |          |      |     |   |             |  |
|                                       |                                                                                                                                                                                                                                                                           |                                                                                  |                                         |      | Increase                 | Decrease |      |     |   |             |  |
|                                       | 441                                                                                                                                                                                                                                                                       | Cash Clearing Ledger                                                             |                                         |      |                          |          |      |     | X |             |  |
| NOTES                                 | <p>(a) Collections not previously accrued.<br/>         (b) Receivable being established.<br/>         (c) Par value of securities liquidated or being liquidated.<br/>         (d) Profit on transaction: Credit—5106.<br/>         Loss on Transaction: Debit 5106.</p> |                                                                                  |                                         |      |                          |          |      |     |   |             |  |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                                                                                      |                                                                                                                      |                                 |                          |      |       |      |     |             |          |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------|------|-------|------|-----|-------------|----------|
| TITLE<br>DETAILS                      | Coupons Liquidated                                                                                                                                   |                                                                                                                      |                                 |                          |      |       |      |     |             |          |
|                                       | Coupons, owned by the State, are collected or submitted through a third party for collection.                                                        |                                                                                                                      |                                 |                          |      |       |      |     |             |          |
| Source Form<br>Register               | Form Code                                                                                                                                            | FORM TITLE                                                                                                           |                                 |                          |      |       |      |     |             |          |
|                                       | 361<br>391                                                                                                                                           | Collection Report (a)<br>Journal of Voucher (b)                                                                      |                                 |                          |      |       |      |     |             |          |
| General Ledger Control Account        | 419<br>416                                                                                                                                           | General Register (b)<br>Deposit—Clearance Register (a)                                                               |                                 |                          |      |       |      |     |             |          |
|                                       | Code<br>Debits      Credits                                                                                                                          | GENERAL CONTROL ACCOUNT TITLE                                                                                        |                                 |                          |      |       |      |     |             |          |
|                                       | 1104<br>1401<br><br>1611<br>5105                                                                                                                     | Treasury Cash Clearing (a)<br>Coupons Submitted for Collections (b)<br>Interest Purchased (c)<br>Interest Income (d) |                                 |                          |      |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                                                            | FORM TITLE                                                                                                           | Note                            | BALANCE COLUMNS AFFECTED |      |       |      |     | Trans Codes |          |
|                                       | 431                                                                                                                                                  | Expenditure Control Ledger                                                                                           |                                 | Author                   | Enc  | Ded   | Exp  | Bal |             |          |
|                                       | X                                                                                                                                                    | 432                                                                                                                  | Income Control Ledger           | d                        | Est  | Rec   | Coll | Bal |             | 3849     |
|                                       |                                                                                                                                                      | 433                                                                                                                  | Income Clearance Control Ledger |                          | Coll | Trans | Ref  | Bal |             |          |
| Detail                                | Form Code                                                                                                                                            | FORM TITLE                                                                                                           |                                 |                          |      |       |      |     | Affect      |          |
|                                       | 441                                                                                                                                                  | Cash Clearing Ledger                                                                                                 |                                 |                          |      |       |      |     | Increase    | Decrease |
| NOTES                                 | (a) Amount collected.<br>(b) Amount to be collected.<br>(c) Amount of applicable unallocated interest purchased, if any.<br>(d) Net interest earned. |                                                                                                                      |                                 |                          |      |       |      |     |             |          |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                      |                                           |                                                                                                                  |                          |       |      |     |                    |                 |
|---------------------------------------|----------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------|-------|------|-----|--------------------|-----------------|
| TITLE                                 | <b>Securities and Coupons Submitted for Collection are Collected</b> |                                           |                                                                                                                  |                          |       |      |     |                    |                 |
|                                       | Securities and coupons submitted for collection are collected.       |                                           |                                                                                                                  |                          |       |      |     |                    |                 |
| DETAILS                               | Form Code FORM TITLE                                                 |                                           |                                                                                                                  |                          |       |      |     |                    |                 |
|                                       | Source Form                                                          | 361 Collection Report                     |                                                                                                                  |                          |       |      |     |                    |                 |
| Register                              | 416                                                                  | Deposit—Clearance Register <sup>(a)</sup> |                                                                                                                  |                          |       |      |     |                    |                 |
|                                       | Code GENERAL CONTROL ACCOUNT TITLE                                   |                                           |                                                                                                                  |                          |       |      |     |                    |                 |
| General Ledger Control Account        | Debits                                                               | Credits                                   |                                                                                                                  |                          |       |      |     |                    |                 |
|                                       | 1104                                                                 | 1401<br>1402                              | Treasury Cash Clearing <sup>(a)</sup><br>Coupons Submitted for Collection<br>Securities Submitted for Collection |                          |       |      |     |                    |                 |
| Subsidiary Ledger Transaction Control | ✓ Form Code                                                          | FORM TITLE                                | Note                                                                                                             | BALANCE COLUMNS AFFECTED |       |      |     |                    | Trans Codes     |
|                                       |                                                                      |                                           |                                                                                                                  | Author                   | Enc   | Ded  | Exp | Bal                |                 |
| NONE REQUIRED                         | 431                                                                  | Expenditure Control Ledger                |                                                                                                                  | Est                      | Rec   | Coll | Bal |                    |                 |
|                                       |                                                                      |                                           |                                                                                                                  |                          |       |      |     |                    |                 |
|                                       | 432                                                                  | Income Control Ledger                     |                                                                                                                  | Est                      | Rec   | Coll | Bal |                    |                 |
| Detail                                | Form Code                                                            | FORM TITLE                                |                                                                                                                  | Coll                     | Trans | Ref  | Bal |                    |                 |
|                                       |                                                                      |                                           |                                                                                                                  |                          |       |      |     |                    |                 |
| NOTES                                 | 441                                                                  | Cash Clearing Ledger                      |                                                                                                                  |                          |       |      |     | Affect<br>Increase | Decrease<br>(a) |

|                                       |  | TRANSACTION                                                                             |                               | DESCRIPTION                                    |  |      |                          |       |          |          |        |             |      |
|---------------------------------------|--|-----------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------|--|------|--------------------------|-------|----------|----------|--------|-------------|------|
| TITLE                                 |  | Cost Allocations: Cost of Goods Sold                                                    |                               |                                                |  |      |                          |       |          |          |        |             |      |
| DETAILS                               |  | The cost of merchandise inventory purchased for resale which has been sold is recorded. |                               |                                                |  |      |                          |       |          |          |        |             |      |
| Source Form                           |  | Form Code                                                                               | FORM TITLE                    |                                                |  |      |                          |       |          |          |        |             |      |
| Source Form                           |  | 391                                                                                     | Journal Voucher               |                                                |  |      |                          |       |          |          |        |             |      |
| Register                              |  | 419                                                                                     | General Register              |                                                |  |      |                          |       |          |          |        |             |      |
| General Ledger Control Account        |  | Code                                                                                    | GENERAL CONTROL ACCOUNT TITLE |                                                |  |      |                          |       |          |          |        |             |      |
|                                       |  | Debits                                                                                  | Credits                       |                                                |  |      |                          |       |          |          |        |             |      |
|                                       |  | 5208                                                                                    | 1802                          | Operating Expense (a)<br>Merchandise Inventory |  |      |                          |       |          |          |        |             |      |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                       | Form Code                     | FORM TITLE                                     |  | Note | BALANCE COLUMNS AFFECTED |       |          |          |        | Trans Codes |      |
|                                       |  | X                                                                                       | 431                           | Expenditure Control Ledger                     |  |      | Author                   | Enc   | Ded      | Exp      | Bal    |             | 4859 |
|                                       |  |                                                                                         | 432                           | Income Control Ledger                          |  |      | Est                      | Rec   | Coll     | Bal      |        |             |      |
|                                       |  |                                                                                         | 433                           | Income Clearance Control Ledger                |  |      | Coll                     | Trans | Ref      | Bal      |        |             |      |
|                                       |  |                                                                                         |                               | Form Code                                      |  |      |                          |       |          |          | Affect |             |      |
|                                       |  |                                                                                         |                               |                                                |  |      |                          |       | Increase | Decrease |        |             |      |
| NOTES                                 |  | (a) Cost of Goods Sold is identified through use of Expenditure Identification codes.   |                               |                                                |  |      |                          |       |          |          |        |             |      |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                 |                                 |                                             |                                             |       |      |     |     |             |          |
|---------------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------|---------------------------------------------|-------|------|-----|-----|-------------|----------|
| TITLE                                 | Cost Allocations: Depreciation                                                                  |                                 |                                             |                                             |       |      |     |     |             |          |
| DETAILS                               | An amount required to accurately reflect the consumption of capital costs are recorded.         |                                 |                                             |                                             |       |      |     |     |             |          |
| Source Form                           | Form Code                                                                                       | FORM TITLE                      |                                             |                                             |       |      |     |     |             |          |
|                                       | 391                                                                                             | Journal Voucher                 |                                             |                                             |       |      |     |     |             |          |
| Register                              | 419                                                                                             | General Register                |                                             |                                             |       |      |     |     |             |          |
| General Ledger Control Account        | Code                                                                                            | GENERAL CONTROL ACCOUNT TITLE   |                                             |                                             |       |      |     |     |             |          |
|                                       | Debits                                                                                          |                                 | Credits                                     |                                             |       |      |     |     |             |          |
|                                       | 5208                                                                                            |                                 |                                             | Operating Expenses (a)                      |       |      |     |     |             |          |
|                                       | 1707                                                                                            |                                 |                                             | Accumulated Depreciation—Buildings          |       |      |     |     |             |          |
|                                       | 1708-                                                                                           |                                 |                                             | Accumulated Depreciation—Other Improvements |       |      |     |     |             |          |
|                                       | 1709                                                                                            |                                 |                                             | Accumulated Depreciation—Equipment          |       |      |     |     |             |          |
|                                       | 1710                                                                                            |                                 | Accumulated Depreciation—Other Fixed Assets |                                             |       |      |     |     |             |          |
| ✓                                     | Form Code                                                                                       | FORM TITLE                      | Note                                        | BALANCE COLUMNS AFFECTED                    |       |      |     |     | Trans Codes |          |
| X                                     | 431                                                                                             | Expenditure Control Ledger      |                                             | Author                                      | Enc   | Ded  | Exp | Bal |             |          |
|                                       | 432                                                                                             | Income Control Ledger           |                                             | Est                                         | Rec   | Coll | Bal |     |             | 4859     |
|                                       | 433                                                                                             | Income Clearance Control Ledger |                                             | Coll                                        | Trans | Ref  | Bal |     |             |          |
| Subsidiary Ledger Transaction Control | Detail                                                                                          | Form Code                       | FORM TITLE                                  |                                             |       |      |     |     | Affect      |          |
|                                       |                                                                                                 |                                 |                                             |                                             |       |      |     |     | Increase    | Decrease |
| NOTES                                 | (a) Depreciation expense is identified through utilization of Expenditure Identification codes. |                                 |                                             |                                             |       |      |     |     |             |          |

|                                       |                                                                                                  | TRANSACTION      | DESCRIPTION                             |      |                          |       |      |     |          |             |
|---------------------------------------|--------------------------------------------------------------------------------------------------|------------------|-----------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 | Cost Allocation: Other Prepayments                                                               |                  |                                         |      |                          |       |      |     |          |             |
| DETAILS                               | Expenditures, initially accounted as other prepayments, are allocated to expenditure categories. |                  |                                         |      |                          |       |      |     |          |             |
|                                       | Form Code                                                                                        | FORM TITLE       |                                         |      |                          |       |      |     |          |             |
| Source Form                           | 391                                                                                              | Journal Voucher  |                                         |      |                          |       |      |     |          |             |
| Register                              | 419                                                                                              | General Register |                                         |      |                          |       |      |     |          |             |
| General Ledger Control Account        | Code                                                                                             |                  | GENERAL CONTROL ACCOUNT TITLE           |      |                          |       |      |     |          |             |
|                                       | Debits                                                                                           | Credits          |                                         |      |                          |       |      |     |          |             |
|                                       | 5208                                                                                             | 1905             | Operating Expenses<br>Other Prepayments |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                                | Form Code        | FORM TITLE                              | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       | X                                                                                                | 431              | Expenditure Control Ledger              |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                       |                                                                                                  | 432              | Income Control Ledger                   |      | Est                      | Rec   | Coll | Bal |          | 4859        |
|                                       |                                                                                                  | 433              | Income Clearance Control Ledger         |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                       |                                                                                                  | Form Code        | FORM TITLE                              |      |                          |       |      |     |          | Affect      |
| Detail                                |                                                                                                  |                  |                                         |      |                          |       |      |     | Increase |             |
| NOTES                                 |                                                                                                  |                  |                                         |      |                          |       |      |     |          |             |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|----------------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|-------------|---------------------------------|--------------|-------------|------------|------------|--------------------|-----------------|--|
| <b>TITLE</b>                                 | <b>Bond Discount Accumulated</b>                                                                |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
| <b>DETAILS</b>                               | Bond discounts received on the purchase of investments are transferred to the earnings account. |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
| <b>Source Form</b>                           | <b>Form Code</b>                                                                                | <b>FORM TITLE</b>                    |                                                     |             |                                 |              |             |            |            |                    |                 |  |
| 391                                          | Journal Voucher                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
| <b>Register</b>                              | <b>Form Code</b>                                                                                | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|                                              | <b>Debits</b>                                                                                   | <b>Credits</b>                       |                                                     |             |                                 |              |             |            |            |                    |                 |  |
| <b>General Ledger Control Account</b>        | 2501                                                                                            | 5106                                 | Unaccumulated Bond Discounts<br>Investment Earnings |             |                                 |              |             |            |            |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Detail</b>                                                                                   | <b>Form Code</b>                     | <b>FORM TITLE</b>                                   | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |            | <b>Trans Codes</b> |                 |  |
| <b>NONE REQUIRED</b>                         |                                                                                                 | 431                                  | Expenditure Control Ledger                          |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bal</b> |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|                                              | 432                                                                                             |                                      | Income Control Ledger                               |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b> |            |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|                                              | 433                                                                                             |                                      | Income Clearance Control Ledger                     |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b> |            |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
| <b>NOTES</b>                                 | <b>Detail</b>                                                                                   | <b>Form Code</b>                     | <b>FORM TITLE</b>                                   |             |                                 |              |             |            |            | <b>Affect</b>      |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            | <b>Increase</b>    | <b>Decrease</b> |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |
|                                              |                                                                                                 |                                      |                                                     |             |                                 |              |             |            |            |                    |                 |  |

|                                       |               | TRANSACTION                                                                 |                                             | DESCRIPTION |                          |       |      |     |                        |
|---------------------------------------|---------------|-----------------------------------------------------------------------------|---------------------------------------------|-------------|--------------------------|-------|------|-----|------------------------|
|                                       |               | Premiums Amortized                                                          |                                             |             |                          |       |      |     |                        |
| DETAILS                               |               | Premiums paid to obtain investments are offset against investment earnings. |                                             |             |                          |       |      |     |                        |
| Source Form                           | Form Code     | FORM TITLE                                                                  |                                             |             |                          |       |      |     |                        |
|                                       | 391           | Journal Voucher                                                             |                                             |             |                          |       |      |     |                        |
| Register                              | 419           | General Register                                                            |                                             |             |                          |       |      |     |                        |
|                                       | Code          |                                                                             | GENERAL CONTROL ACCOUNT TITLE               |             |                          |       |      |     |                        |
| General Ledger Control Account        | Debits        | Credits                                                                     |                                             |             |                          |       |      |     |                        |
|                                       | 5106          | 1610                                                                        | Investment Earnings<br>Unamortized Premiums |             |                          |       |      |     |                        |
| Subsidiary Ledger Transaction Control | NONE REQUIRED | Form Code                                                                   | FORM TITLE                                  | Note        | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes            |
|                                       |               | 431                                                                         | Expenditure Control Ledger                  |             | Author                   | Enc   | Ded  | Exp |                        |
|                                       |               | 432                                                                         | Income Control Ledger                       |             | Ext                      | Rec   | Coll | Bal |                        |
|                                       |               | 433                                                                         | Income Clearance Control Ledger             |             | Coll                     | Trans | Ref  | Bal |                        |
| NOTES                                 | Detail        | Form Code                                                                   | FORM TITLE                                  |             |                          |       |      |     | Affect                 |
|                                       |               |                                                                             |                                             |             |                          |       |      |     | Increase      Decrease |

## TRANSACTION

## DESCRIPTION

|                                       |                                      |                                                                                                |                                       |                          |       |     |      |          |             |
|---------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------|-------|-----|------|----------|-------------|
| TITLE                                 | Accrued Interest Purchased is Offset |                                                                                                |                                       |                          |       |     |      |          |             |
|                                       | DETAILS                              | Accrued interest purchased is offset against the interest collected on applicable investments. |                                       |                          |       |     |      |          |             |
| Source Form                           | Form Code                            | FORM TITLE                                                                                     |                                       |                          |       |     |      |          |             |
|                                       | 391                                  | Journal Voucher                                                                                |                                       |                          |       |     |      |          |             |
| Register                              | 419                                  | General Register                                                                               |                                       |                          |       |     |      |          |             |
|                                       | Code                                 |                                                                                                | GENERAL CONTROL ACCOUNT TITLE         |                          |       |     |      |          |             |
| General Ledger Control Account        | Debits                               | Credits                                                                                        | Interest Income<br>Interest Purchased |                          |       |     |      |          |             |
|                                       | 5105                                 | 1611                                                                                           |                                       |                          |       |     |      |          |             |
| Subsidiary Ledger Transaction Control | Form Code                            | FORM TITLE                                                                                     | Note                                  | BALANCE COLUMNS AFFECTED |       |     |      |          | Trans Codes |
|                                       |                                      |                                                                                                |                                       | Author                   | Enc   | Ded | Exp  | Bal      |             |
|                                       |                                      |                                                                                                |                                       |                          |       |     |      |          |             |
|                                       | X                                    | 431                                                                                            | Expenditure Control Ledger            |                          | Est   | Rec | Coll | Bal      |             |
|                                       | 432                                  | Income Control Ledger                                                                          |                                       |                          |       | —   | +    |          |             |
|                                       | 433                                  | Income Clearance Control Ledger                                                                |                                       | Coll                     | Trans | Ref | Bal  |          |             |
| Detail                                | Form Code                            | FORM TITLE                                                                                     |                                       |                          |       |     |      | Affect   |             |
|                                       |                                      |                                                                                                |                                       |                          |       |     |      | Increase | Decrease    |
| NOTES                                 |                                      |                                                                                                |                                       |                          |       |     |      |          |             |

|                                       |  | TRANSACTION                                                                            |  | DESCRIPTION                   |  |                                                                               |                            |      |        |      |             |     |                                  |
|---------------------------------------|--|----------------------------------------------------------------------------------------|--|-------------------------------|--|-------------------------------------------------------------------------------|----------------------------|------|--------|------|-------------|-----|----------------------------------|
| TITLE                                 |  | Bond Retirement: Accounting By Fiscal Agents                                           |  |                               |  |                                                                               |                            |      |        |      |             |     |                                  |
| DETAILS                               |  | Fiscal Agents provide an accounting regarding bonds redeemed and/or interest paid out. |  |                               |  |                                                                               |                            |      |        |      |             |     |                                  |
| Source Form                           |  | Form Code                                                                              |  | FORM TITLE                    |  |                                                                               |                            |      |        |      |             |     |                                  |
| 391                                   |  | 391                                                                                    |  | Journal Voucher               |  |                                                                               |                            |      |        |      |             |     |                                  |
| Register                              |  | 419                                                                                    |  | General Register              |  |                                                                               |                            |      |        |      |             |     |                                  |
| General Ledger Control Account        |  | Code                                                                                   |  | GENERAL CONTROL ACCOUNT TITLE |  |                                                                               |                            |      |        |      |             |     |                                  |
|                                       |  | Debits                                                                                 |  | Credits                       |  |                                                                               |                            |      |        |      |             |     |                                  |
|                                       |  | 5212                                                                                   |  | 1903                          |  | Bond Principal Payments<br>Bond Interest Expense<br>Advances to Fiscal Agents |                            |      |        |      |             |     |                                  |
|                                       |  |                                                                                        |  |                               |  |                                                                               |                            |      |        |      |             |     |                                  |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                              |  | FORM TITLE                    |  | Note                                                                          | BALANCE COLUMNS AFFECTED   |      |        |      | Trans Codes |     |                                  |
|                                       |  | X                                                                                      |  | 431                           |  |                                                                               | Expenditure Control Ledger |      | Author | Enc  |             | Ded | Exp                              |
|                                       |  |                                                                                        |  |                               |  |                                                                               |                            |      |        | —    |             | +   | 3958                             |
|                                       |  |                                                                                        |  |                               |  |                                                                               |                            |      |        | +    |             | —   | 4859                             |
|                                       |  |                                                                                        |  | 432                           |  | Income Control Ledger                                                         |                            | Est  | Rec    | Coll | Bal         |     |                                  |
|                                       |  |                                                                                        |  | 433                           |  | Income Clearance Control Ledger                                               |                            | Coll | Trans  | Ref  | Bal         |     |                                  |
|                                       |  | Detail                                                                                 |  | Form Code                     |  | FORM TITLE                                                                    |                            |      |        |      |             |     | Affect<br>Increase      Decrease |
| NOTES                                 |  |                                                                                        |  |                               |  |                                                                               |                            |      |        |      |             |     |                                  |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                                                                                                                                  |                                                                                                                                  |                                      |  |             |                                 |       |      |     |     |                    |   |      |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--|-------------|---------------------------------|-------|------|-----|-----|--------------------|---|------|
| <b>TITLE</b>                                 | <b>Expenditure Distribution</b>                                                                                                                                                  |                                                                                                                                  |                                      |  |             |                                 |       |      |     |     |                    |   |      |
| <b>DETAILS</b>                               | Expenditures, recorded in the general ledger control accounts are transferred to other expenditure control accounts, or are transferred among expenditure identification groups. |                                                                                                                                  |                                      |  |             |                                 |       |      |     |     |                    |   |      |
| <b>Source Form</b>                           | <b>Form Code</b>                                                                                                                                                                 | <b>FORM TITLE</b>                                                                                                                |                                      |  |             |                                 |       |      |     |     |                    |   |      |
| 341                                          | Expenditure Distribution Report                                                                                                                                                  |                                                                                                                                  |                                      |  |             |                                 |       |      |     |     |                    |   |      |
| <b>Register</b>                              | <b>413</b>                                                                                                                                                                       | Disbursement Register                                                                                                            |                                      |  |             |                                 |       |      |     |     |                    |   |      |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                                                                      |                                                                                                                                  | <b>GENERAL CONTROL ACCOUNT TITLE</b> |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | <b>Debits</b>                                                                                                                                                                    | <b>Credits</b>                                                                                                                   |                                      |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5201                                                                                                                                                                             | 5201                                                                                                                             | Support Expenditures                 |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5202                                                                                                                                                                             | 5202                                                                                                                             | Capital Outlay Expenditures          |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5203                                                                                                                                                                             | 5203                                                                                                                             | State Aid and Benefit Expenditures   |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5204                                                                                                                                                                             | 5204                                                                                                                             | Local Assistance Expenditures        |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5205                                                                                                                                                                             | 5205                                                                                                                             | Grant Transfers                      |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5206                                                                                                                                                                             | 5206                                                                                                                             | Federal Grant Transfers              |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5207                                                                                                                                                                             | 5207                                                                                                                             | Fiduciary Disbursements              |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5208                                                                                                                                                                             | 5208                                                                                                                             | Operating Expenses                   |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5209                                                                                                                                                                             | 5209                                                                                                                             | Transfers—Out                        |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5210                                                                                                                                                                             | 5210                                                                                                                             | Income Refunds                       |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5212                                                                                                                                                                             | 5212                                                                                                                             | Bond Principal Payments              |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5213                                                                                                                                                                             | 5213                                                                                                                             | Bond Interest Expense                |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | 5214                                                                                                                                                                             | 5214                                                                                                                             | Fiscal Agent Fees                    |  |             |                                 |       |      |     |     |                    |   |      |
| 5215                                         | 5215                                                                                                                                                                             | Disbursements—Other                                                                                                              |                                      |  |             |                                 |       |      |     |     |                    |   |      |
| <b>Subsidiary Ledger Transaction Control</b> | <b>✓</b>                                                                                                                                                                         | <b>Form Code</b>                                                                                                                 | <b>FORM TITLE</b>                    |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |   |      |
|                                              | X                                                                                                                                                                                | 431                                                                                                                              | Expenditure Control Ledger           |  | a           | Author                          | Enc   | Ded  | Exp | Bal | -                  | + | 4958 |
|                                              |                                                                                                                                                                                  |                                                                                                                                  |                                      |  | b           |                                 |       |      |     |     | +                  | - | 4859 |
|                                              |                                                                                                                                                                                  | 432                                                                                                                              | Income Control Ledger                |  |             | Est                             | Rec   | Coll | Bal |     |                    |   |      |
|                                              |                                                                                                                                                                                  | 433                                                                                                                              | Income Clearance Control Ledger      |  |             | Coll                            | Trans | Ref  | Bal |     |                    |   |      |
|                                              | <b>Detail</b>                                                                                                                                                                    | <b>Form Code</b>                                                                                                                 | <b>FORM TITLE</b>                    |  |             |                                 |       |      |     |     |                    |   |      |
|                                              |                                                                                                                                                                                  |                                                                                                                                  |                                      |  |             |                                 |       |      |     |     |                    |   |      |
|                                              | <b>NOTES</b>                                                                                                                                                                     | <p>(a) Amount of credits to the expenditure control account.</p> <p>(b) Amount of debits to the expenditure control account.</p> |                                      |  |             |                                 |       |      |     |     |                    |   |      |

|                                              |  | TRANSACTION                                                                                                                                                                    | ▲                               | DESCRIPTION                           |            |          |                          |         |     |
|----------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|------------|----------|--------------------------|---------|-----|
| TITLE                                        |  | Income Distribution                                                                                                                                                            |                                 |                                       |            |          |                          |         |     |
| DETAILS                                      |  | Income, recorded in the general ledger control accounts, is transferred between or among income control accounts or distributed between or among income identification groups. |                                 |                                       |            |          |                          |         |     |
| Source Form                                  |  | Form Code                                                                                                                                                                      | FORM TITLE                      |                                       |            |          |                          |         |     |
| Source Form                                  |  | 362                                                                                                                                                                            | Income Distribution Report      |                                       |            |          |                          |         |     |
| Register                                     |  | 416                                                                                                                                                                            | Deposit—Clearance Register      |                                       |            |          |                          |         |     |
| General Ledger Control Account               |  | Code                                                                                                                                                                           | GENERAL CONTROL ACCOUNT TITLE   |                                       |            |          |                          |         |     |
|                                              |  | Debits                                                                                                                                                                         |                                 |                                       |            |          |                          | Credits |     |
|                                              |  | 5101                                                                                                                                                                           | 5101                            | Revenue                               |            |          |                          |         |     |
|                                              |  | 5102                                                                                                                                                                           | 5102                            | Operating Income                      |            |          |                          |         |     |
|                                              |  | 5103                                                                                                                                                                           | 5103                            | Federal Grant and Cost Sharing Income |            |          |                          |         |     |
|                                              |  | 5104                                                                                                                                                                           | 5104                            | Private Grant Income                  |            |          |                          |         |     |
|                                              |  | 5105                                                                                                                                                                           | 5105                            | Interest Income                       |            |          |                          |         |     |
|                                              |  | 5106                                                                                                                                                                           | 5106                            | Investment Earnings                   |            |          |                          |         |     |
|                                              |  | 5107                                                                                                                                                                           | 5107                            | Fiduciary Income                      |            |          |                          |         |     |
|                                              |  | 5108                                                                                                                                                                           | 5108                            | Pro-Rata Income                       |            |          |                          |         |     |
|                                              |  | 5109                                                                                                                                                                           | 5109                            | Bond Proceeds                         |            |          |                          |         |     |
|                                              |  | 5110                                                                                                                                                                           | 5110                            | Asset Sale Proceeds                   |            |          |                          |         |     |
|                                              |  | 5111                                                                                                                                                                           | 5111                            | Revenue Appropriations                |            |          |                          |         |     |
|                                              |  | 5114                                                                                                                                                                           | 5114                            | Reimbursements                        |            |          |                          |         |     |
|                                              |  | 5115                                                                                                                                                                           | 5115                            | Sinking Fund Revenue                  |            |          |                          |         |     |
|                                              |  | 5116                                                                                                                                                                           | 5116                            | Sinking Fund Contributions            |            |          |                          |         |     |
|                                              |  | 5117                                                                                                                                                                           | 5117                            | Excess Sinking Fund Transfers         |            |          |                          |         |     |
|                                              |  | 5118                                                                                                                                                                           | 5118                            | Income—Other                          |            |          |                          |         |     |
|                                              |  | ✓                                                                                                                                                                              |                                 | Form Code                             | FORM TITLE | Note     | BALANCE COLUMNS AFFECTED |         |     |
|                                              |  | 431                                                                                                                                                                            | Expenditure Control Ledger      |                                       | Author     | Enc      | Ded                      | Exp     | Bal |
|                                              |  | 432                                                                                                                                                                            | Income Control Ledger           |                                       | Est        | Rec      | Coll                     | Bal     |     |
|                                              |  | a                                                                                                                                                                              |                                 |                                       |            |          | —                        | +       |     |
|                                              |  | b                                                                                                                                                                              |                                 |                                       |            |          | +                        | —       |     |
|                                              |  | 3948                                                                                                                                                                           |                                 |                                       |            |          |                          |         |     |
| X                                            |  | 433                                                                                                                                                                            | Income Clearance Control Ledger |                                       | Coll       | Trans    | Ref                      | Bal     |     |
|                                              |  | 3849                                                                                                                                                                           |                                 |                                       |            |          |                          |         |     |
| Subsidiary Ledger Transaction Control Detail |  | Form Code                                                                                                                                                                      | FORM TITLE                      |                                       | Affect     |          |                          |         |     |
|                                              |  |                                                                                                                                                                                |                                 |                                       | Increase   | Decrease |                          |         |     |
| NOTES                                        |  | (a) Amount of debits to the income control accounts.<br>(b) Amount of credits to the income control accounts.                                                                  |                                 |                                       |            |          |                          |         |     |

## TRANSACTION

## DESCRIPTION

| TITLE                                 |                                                           | Year-end Accruals: Standard                                                                                                                           |                                              |              |       |      |     |             |
|---------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------|-------|------|-----|-------------|
| DETAILS                               |                                                           | To record, at year-end, valid obligations against appropriated funds (recorded encumbrances meeting the "valid obligation" criterion are liquidated). |                                              |              |       |      |     |             |
| Source Form                           |                                                           | Form Code                                                                                                                                             | FORM TITLE                                   |              |       |      |     |             |
| Source Form                           |                                                           | 341                                                                                                                                                   | Expenditure Accrual Report                   |              |       |      |     |             |
| Register                              |                                                           | 413                                                                                                                                                   | Disbursement Register                        |              |       |      |     |             |
| General Ledger Control Account        | Code                                                      |                                                                                                                                                       | GENERAL CONTROL ACCOUNT TITLE                |              |       |      |     |             |
|                                       | Debits                                                    | Credits                                                                                                                                               |                                              |              |       |      |     |             |
|                                       | 1803                                                      | 2403                                                                                                                                                  | Reserve for Encumbrances<br>Encumbrances } a |              |       |      |     |             |
|                                       | 5201                                                      |                                                                                                                                                       | Support Expenditures                         |              |       |      |     |             |
|                                       | 5202                                                      |                                                                                                                                                       | Capital Outlay Expenditures                  |              |       |      |     |             |
|                                       | 5203                                                      |                                                                                                                                                       | State Aid and Benefit Expenditures           |              |       |      |     |             |
|                                       | 5204                                                      |                                                                                                                                                       | Local Assistance Expenditures                |              |       |      |     |             |
|                                       | 5205                                                      |                                                                                                                                                       | Grant Transfers                              |              |       |      |     |             |
|                                       | 5206                                                      |                                                                                                                                                       | Federal Grant Transfers                      |              |       |      |     |             |
|                                       | 2301                                                      |                                                                                                                                                       | Accrued Support Expenditures                 |              |       |      |     |             |
|                                       | 2302                                                      |                                                                                                                                                       | Accrued Capital Outlay Expenditures          |              |       |      |     |             |
|                                       | 2303                                                      |                                                                                                                                                       | Accrued State Aid and Benefit Expenditures   |              |       |      |     |             |
|                                       | 2304                                                      |                                                                                                                                                       | Accrued Local Assistance Expenditures        |              |       |      |     |             |
|                                       | 2305                                                      |                                                                                                                                                       | Accrued Grant Transfers                      |              |       |      |     |             |
|                                       | 2306                                                      |                                                                                                                                                       | Accrued Federal Grant Transfers } b          |              |       |      |     |             |
| Subsidiary Ledger Transaction Control | Form Code                                                 |                                                                                                                                                       | FORM TITLE                                   |              |       |      |     |             |
|                                       |                                                           |                                                                                                                                                       | Note                                         |              |       |      |     |             |
|                                       | X                                                         | 431                                                                                                                                                   | Expenditure Control Ledger                   |              |       |      |     |             |
|                                       |                                                           | a                                                                                                                                                     | Author                                       | Enc          | Ded   | Exp  | Bal | Trans Codes |
|                                       |                                                           | b                                                                                                                                                     |                                              |              |       |      | +   | - 2958      |
|                                       |                                                           |                                                                                                                                                       |                                              |              |       |      | -   | 4859        |
|                                       |                                                           | 432                                                                                                                                                   | Income Control Ledger                        |              |       |      |     |             |
|                                       |                                                           |                                                                                                                                                       |                                              | Est          | Rec   | Coll | Bal |             |
|                                       |                                                           | 433                                                                                                                                                   | Income Clearance Control Ledger              |              |       |      |     |             |
|                                       |                                                           |                                                                                                                                                       |                                              | Coll         | Trans | Ref  | Bal |             |
| Detail                                | Form Code                                                 |                                                                                                                                                       | FORM TITLE                                   | Affect       |       |      |     |             |
|                                       | 444                                                       |                                                                                                                                                       | Encumbrance Ledger                           | Increase (a) |       |      |     | Decrease    |
| NOTES                                 | (a) Amount already encumbered<br>(b) Total amount accrued |                                                                                                                                                       |                                              |              |       |      |     |             |

## TRANSACTION

## DESCRIPTION

| TITLE                                 |  | Year-end Accruals: Standard (continued)                                                                                                                                                                                                                            |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|---------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------|--|------|--------------------------|-------|------|-------------|----------|
| DETAILS                               |  | To record, at year-end, valid obligations against appropriated funds (recorded encumbrances meeting the "valid obligation" criterion are liquidated).                                                                                                              |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  | Form Code                                                                                                                                                                                                                                                          | FORM TITLE                 |                                                                                                                                    |  |      |                          |       |      |             |          |
| Source Form                           |  | 341                                                                                                                                                                                                                                                                | Expenditure Accrual Report |                                                                                                                                    |  |      |                          |       |      |             |          |
| Register                              |  | 413                                                                                                                                                                                                                                                                | Disbursement Register      |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  | Code                                                                                                                                                                                                                                                               |                            | GENERAL CONTROL ACCOUNT TITLE                                                                                                      |  |      |                          |       |      |             |          |
|                                       |  | Debits                                                                                                                                                                                                                                                             | Credits                    |                                                                                                                                    |  |      |                          |       |      |             |          |
| General Ledger Control Account        |  | 1803                                                                                                                                                                                                                                                               | 2403                       | Reserve for Encumbrances<br>Encumbrances } a<br><br>5207<br>5208<br>5209<br>5210<br>5215      2307<br>2308<br>2309<br>2310<br>2315 |  |      |                          |       |      |             |          |
|                                       |  | Fiduciary Disbursements<br>Operating Expenses<br>Transfers-out<br>Income Refunds<br>Disbursements-Other<br><br>Accrued Fiduciary Disbursements<br>Accrued Operating Expenses<br>Accrued Transfers-Out<br>Accrued Income Refunds<br>Accrued Disbursements-Other } b |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
| Subsidiary Ledger Transaction Control |  | <input checked="" type="checkbox"/>                                                                                                                                                                                                                                | Form Code                  | FORM TITLE                                                                                                                         |  | Note | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |
|                                       |  | X                                                                                                                                                                                                                                                                  | 431                        | Expenditure Control Ledger                                                                                                         |  | a    | Author                   | Enc   | Ded  | Exp         | Bal      |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  | b    |                          |       |      |             | +        |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             | 2958     |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      | +           | —        |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      | —           | 4859     |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      | Est                      | Rec   | Coll | Bel         |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
| Detail                                |  | <input checked="" type="checkbox"/>                                                                                                                                                                                                                                | Form Code                  | FORM TITLE                                                                                                                         |  |      | Coll                     | Trans | Ref  | Bal         | Affect   |
|                                       |  |                                                                                                                                                                                                                                                                    | 444                        | Encumbrance                                                                                                                        |  |      |                          |       |      |             | Increase |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             | Decrease |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
|                                       |  |                                                                                                                                                                                                                                                                    |                            |                                                                                                                                    |  |      |                          |       |      |             |          |
| NOTES                                 |  | (a) Amount already encumbered<br>(b) Total amount accrued                                                                                                                                                                                                          |                            |                                                                                                                                    |  |      |                          |       |      |             |          |

## TRANSACTION

## DESCRIPTION

|                                |        | TRANSACTION                                                                                                  |                                                              | DESCRIPTION                     |  |            |                          |      |     |     |     |             |          |  |  |
|--------------------------------|--------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------|--|------------|--------------------------|------|-----|-----|-----|-------------|----------|--|--|
| TITLE                          |        | Year-end Accruals: Clearance Account Refunds                                                                 |                                                              |                                 |  |            |                          |      |     |     |     |             |          |  |  |
| DETAILS                        |        | To record valid refund obligations at year-end insofar as income collection clearing accounts are concerned. |                                                              |                                 |  |            |                          |      |     |     |     |             |          |  |  |
|                                |        | Form Code                                                                                                    |                                                              | FORM TITLE                      |  |            |                          |      |     |     |     |             |          |  |  |
| Source Form                    | 341    | Expenditure Accrual Report                                                                                   |                                                              |                                 |  |            |                          |      |     |     |     |             |          |  |  |
|                                | 413    | Disbursement Register                                                                                        |                                                              |                                 |  |            |                          |      |     |     |     |             |          |  |  |
| General Ledger Control Account | Code   |                                                                                                              | GENERAL CONTROL ACCOUNT TITLE                                |                                 |  |            |                          |      |     |     |     |             |          |  |  |
|                                | Debits | Credits                                                                                                      |                                                              |                                 |  |            |                          |      |     |     |     |             |          |  |  |
|                                | 5214   | 2311                                                                                                         | Income Refunds—Clearance<br>Accrued Income Refunds—Clearance |                                 |  |            |                          |      |     |     |     |             |          |  |  |
|                                |        | Form Code                                                                                                    |                                                              | FORM TITLE                      |  | Note       | BALANCE COLUMNS AFFECTED |      |     |     |     | Trans Codes |          |  |  |
|                                |        | X 431                                                                                                        |                                                              | Expenditure Control Ledger      |  |            | Author                   | Enc  | Ded | Exp | Bal |             |          |  |  |
|                                |        | X 432                                                                                                        |                                                              | Income Control Ledger           |  | Est        | Rec                      | Coll | Bal |     |     |             |          |  |  |
|                                |        | X 433                                                                                                        |                                                              | Income Clearance Control Ledger |  | Coll       | Trans                    | Ref  | Bal |     |     |             |          |  |  |
|                                |        | Detail                                                                                                       |                                                              | Form Code                       |  | FORM TITLE |                          |      |     |     |     | Affect      |          |  |  |
|                                |        |                                                                                                              |                                                              |                                 |  |            |                          |      |     |     |     | Increase    | Decrease |  |  |
| NOTES                          |        |                                                                                                              |                                                              |                                 |  |            |                          |      |     |     |     |             |          |  |  |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                 |  | DESCRIPTION                                                                                             |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
|---------------------------------------|--|---------------------------------------------------------------------------------------------------------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|-----|-----|--|
| Adjust Expenditure Accrual Accounts   |  |                                                                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
| DETAILS                               |  | Upon the expiration of an appropriation's availability, unliquidated accrued expenditures are adjusted. |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
| Source Form                           |  | Form Code FORM TITLE                                                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
| 391                                   |  | Journal Voucher                                                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
| Register                              |  | 419 General Register                                                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
| General Ledger Control Account        |  | Code GENERAL CONTROL ACCOUNT TITLE                                                                      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
|                                       |  | Debits                                                                                                  | Credits |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
|                                       |  |                                                                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
|                                       |  | 2301<br>2302<br>2303<br>2304<br>2305<br>2306<br>2307<br>2308<br>2309<br>2310<br>2311<br>2315            | 5216    | Accrued Support Expenditures<br>Accrued Capital Outlay Expenditures<br>Accrued State Aid and Benefits<br>Accrued Local Assistance Expenditure<br>Accrued State Grants<br>Accrued Federal Grant Transfers<br>Accrued Fiduciary Disbursements<br>Accrued Operating Expenses<br>Accrued Transfers—Out<br>Accrued Income Refunds<br>Accrued Income Refunds—Clearance<br>Accrued Disbursements—Other<br>Prior Year Expenditure Adjustments |          |      |     |     |  |
| Subsidiary Ledger Transaction Control |  | Form Code FORM TITLE Note BALANCE COLUMNS AFFECTED Trans Codes                                          |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
| NONE REQUIRED                         |  | 431 Expenditure Control Ledger                                                                          |         | Author                                                                                                                                                                                                                                                                                                                                                                                                                                | Enc      | Ded  | Exp | Bal |  |
|                                       |  |                                                                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
|                                       |  | 432 Income Control Ledger                                                                               |         | Est                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rec      | Coll | Bal |     |  |
|                                       |  |                                                                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |
|                                       |  | 433 Income Clearance Control Ledger                                                                     |         | Coll                                                                                                                                                                                                                                                                                                                                                                                                                                  | Trans    | Ref  | Bal |     |  |
| Detail                                |  | Form Code FORM TITLE                                                                                    |         | Affect                                                                                                                                                                                                                                                                                                                                                                                                                                |          |      |     |     |  |
|                                       |  |                                                                                                         |         | Increase                                                                                                                                                                                                                                                                                                                                                                                                                              | Decrease |      |     |     |  |
| NOTES                                 |  |                                                                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |      |     |     |  |

|                                       |                                                                                                               | TRANSACTION                   | ▲                                    | DESCRIPTION |                          |     |      |     |             |                        |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------|-------------|--------------------------|-----|------|-----|-------------|------------------------|
| TITLE                                 | Closing Disbursement Accounts: Standard                                                                       |                               |                                      |             |                          |     |      |     |             |                        |
| DETAILS                               | To record the closing of current year disbursement accounts into their respective budgetary control accounts. |                               |                                      |             |                          |     |      |     |             |                        |
| Source Form                           | Form Code                                                                                                     | FORM TITLE                    |                                      |             |                          |     |      |     |             |                        |
| Source Form                           | 391                                                                                                           | Journal Voucher               |                                      |             |                          |     |      |     |             |                        |
| Register                              | 419                                                                                                           | General Register              |                                      |             |                          |     |      |     |             |                        |
| General Ledger Control Account        | Code                                                                                                          | GENERAL CONTROL ACCOUNT TITLE |                                      |             |                          |     |      |     |             |                        |
|                                       | Debits                                                                                                        | Credits                       |                                      |             |                          |     |      |     |             |                        |
| 3201                                  |                                                                                                               |                               | Support Appropriations               |             |                          |     |      |     |             |                        |
| 3202                                  |                                                                                                               |                               | Capital Outlay Appropriations        |             |                          |     |      |     |             |                        |
| 3203                                  |                                                                                                               |                               | State Aid and Benefit Appropriations |             |                          |     |      |     |             |                        |
| 3204                                  |                                                                                                               |                               | Local Assistance Appropriations      |             |                          |     |      |     |             |                        |
| 3205                                  |                                                                                                               |                               | Authorized State Grants              |             |                          |     |      |     |             |                        |
| 3206                                  |                                                                                                               |                               | Anticipated Federal Grant Transfers  |             |                          |     |      |     |             |                        |
| 3207                                  |                                                                                                               |                               | Authorized Fiduciary Disbursements   |             |                          |     |      |     |             |                        |
| 3209                                  |                                                                                                               |                               | Authorized Transfers—Out             |             |                          |     |      |     |             |                        |
| 3210                                  |                                                                                                               |                               | Anticipated Income Refunds           |             |                          |     |      |     |             |                        |
| 3215                                  |                                                                                                               |                               | Appropriations—Other                 |             |                          |     |      |     |             |                        |
|                                       | 5201                                                                                                          |                               | Support Expenditures                 |             |                          |     |      |     |             |                        |
|                                       | 5202                                                                                                          |                               | Capital Outlay Expenditures          |             |                          |     |      |     |             |                        |
|                                       | 5203                                                                                                          |                               | State Aid and Benefit Expenditures   |             |                          |     |      |     |             |                        |
|                                       | 5204                                                                                                          |                               | Local Assistance Expenditures        |             |                          |     |      |     |             |                        |
|                                       | 5205                                                                                                          |                               | Grant Transfers                      |             |                          |     |      |     |             |                        |
|                                       | 5206                                                                                                          |                               | Federal Grant Transfers              |             |                          |     |      |     |             |                        |
|                                       | 5207                                                                                                          |                               | Fiduciary Disbursements              |             |                          |     |      |     |             |                        |
|                                       | 5209                                                                                                          |                               | Transfers—Out                        |             |                          |     |      |     |             |                        |
|                                       | 5210                                                                                                          |                               | Income Refunds                       |             |                          |     |      |     |             |                        |
|                                       | 5215                                                                                                          |                               | Disbursements—Other                  |             |                          |     |      |     |             |                        |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                     | FORM TITLE                    |                                      | Note        | BALANCE COLUMNS AFFECTED |     |      |     | Trans Codes |                        |
|                                       | X                                                                                                             | Expenditure Control Ledger    |                                      |             | Author                   | Enc | Ded  | Exp | Bel         | 1949                   |
|                                       |                                                                                                               |                               |                                      |             | —                        |     |      |     |             |                        |
|                                       |                                                                                                               |                               |                                      |             |                          |     |      |     |             |                        |
|                                       |                                                                                                               |                               |                                      |             |                          |     |      |     |             |                        |
| Detail                                |                                                                                                               |                               |                                      |             | Est                      | Rec | Coll | Bel |             |                        |
|                                       |                                                                                                               |                               |                                      |             |                          |     |      |     |             |                        |
| NOTES                                 | Form Code                                                                                                     | FORM TITLE                    |                                      |             |                          |     |      |     |             | Affect                 |
|                                       |                                                                                                               |                               |                                      |             |                          |     |      |     |             | Increase      Decrease |

## TRANSACTION

## DESCRIPTION

|                                                                                                                             |                                     |                                                                                                   |                                     |      |                          |       |      |          |          |             |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------|------|--------------------------|-------|------|----------|----------|-------------|
|                                                                                                                             |                                     |                                                                                                   |                                     |      |                          |       |      |          |          |             |
| TITLE                                                                                                                       |                                     | Closing Disbursements: Enterprise                                                                 |                                     |      |                          |       |      |          |          |             |
| DETAILS                                                                                                                     |                                     | To close current year operating expense accounts into the appropriate budgetary control accounts. |                                     |      |                          |       |      |          |          |             |
| Source Form                                                                                                                 | Form Code                           |                                                                                                   | FORM TITLE                          |      |                          |       |      |          |          |             |
|                                                                                                                             | 391                                 |                                                                                                   | Journal Voucher                     |      |                          |       |      |          |          |             |
| Register                                                                                                                    | 419                                 |                                                                                                   | General Register                    |      |                          |       |      |          |          |             |
|                                                                                                                             | Code                                |                                                                                                   | GENERAL CONTROL ACCOUNT TITLE       |      |                          |       |      |          |          |             |
| General Ledger Control Account                                                                                              | Debits                              | Credits                                                                                           |                                     |      |                          |       |      |          |          |             |
|                                                                                                                             | 3208                                | 5208                                                                                              | Authorized Operating Expenses       | (a)  |                          |       |      |          |          |             |
|                                                                                                                             | 3216                                | 5208                                                                                              | Operating Expenses                  | (b)  |                          |       |      |          |          |             |
|                                                                                                                             |                                     |                                                                                                   | Anticipated Expenditure Allocations | (b)  |                          |       |      |          |          |             |
|                                                                                                                             |                                     | Operating Expenses                                                                                | (b)                                 |      |                          |       |      |          |          |             |
| Subsidiary Ledger Transaction Control                                                                                       | <input checked="" type="checkbox"/> | Form Code                                                                                         | FORM TITLE                          | Note | BALANCE COLUMNS AFFECTED |       |      |          |          | Trans Codes |
|                                                                                                                             | X                                   | 431                                                                                               | Expenditure Control Ledger          |      | Author                   | Enc   | Ded  | Exp      | Bal      |             |
|                                                                                                                             |                                     | 432                                                                                               | Income Control Ledger               |      | —                        |       |      | —        |          | 1949        |
|                                                                                                                             |                                     | 433                                                                                               | Income Clearance Control Ledger     |      | Est                      | Rec   | Coll | Bal      |          |             |
|                                                                                                                             |                                     |                                                                                                   |                                     |      | Coll                     | Trans | Ref  | Bal      |          |             |
| Notes                                                                                                                       | Form Code                           | FORM TITLE                                                                                        |                                     |      |                          |       |      | Affect   |          |             |
|                                                                                                                             |                                     |                                                                                                   |                                     |      |                          |       |      | Increase | Decrease |             |
|                                                                                                                             |                                     |                                                                                                   |                                     |      |                          |       |      |          |          |             |
| <p>(a) Amount applicable to current year appropriations.<br/>         (b) Amount applicable to expenditure allocations.</p> |                                     |                                                                                                   |                                     |      |                          |       |      |          |          |             |

## TRANSACTION ▲ DESCRIPTION

|                                              |                                                                                                 |                                      |                                                                  |                                 |       |      |     |     |             |          |
|----------------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------|---------------------------------|-------|------|-----|-----|-------------|----------|
| <b>TITLE</b>                                 | Closing Disbursement Accounts: Income Refunds—Clearance                                         |                                      |                                                                  |                                 |       |      |     |     |             |          |
|                                              |                                                                                                 |                                      |                                                                  |                                 |       |      |     |     |             |          |
| <b>DETAILS</b>                               | To close, at year-end, the income refunds-clearance account into its budgetary control account. |                                      |                                                                  |                                 |       |      |     |     |             |          |
| <b>Source Form</b>                           | Form Code                                                                                       | <b>FORM TITLE</b>                    |                                                                  |                                 |       |      |     |     |             |          |
| 391                                          | Journal Voucher                                                                                 |                                      |                                                                  |                                 |       |      |     |     |             |          |
| <b>Register</b>                              | 419                                                                                             | General Register                     |                                                                  |                                 |       |      |     |     |             |          |
| <b>General Ledger Control Account</b>        | Code                                                                                            | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                                                                  |                                 |       |      |     |     |             |          |
|                                              | Debits                                                                                          | Credits                              |                                                                  |                                 |       |      |     |     |             |          |
|                                              | 3211                                                                                            | 5211                                 | Anticipated Income Refunds—Clearance<br>Income Refunds—Clearance |                                 |       |      |     |     |             |          |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> Form Code                                                   | <b>FORM TITLE</b>                    | Note                                                             | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | Trans Codes |          |
| X                                            | 431                                                                                             | Expenditure Control Ledger           |                                                                  | Author                          | Enc   | Ded  | Exp | Bal |             | 1949     |
|                                              | 432                                                                                             | Income Control Ledger                |                                                                  | Est                             | Rec   | Coll | Bal |     |             |          |
| X                                            | 433                                                                                             | Income Clearance Control Ledger      |                                                                  | Coll                            | Trans | Ref  | Bal |     |             | 3948     |
| <b>Detail</b>                                | <input checked="" type="checkbox"/> Form Code                                                   | <b>FORM TITLE</b>                    |                                                                  |                                 |       |      |     |     | Affect      |          |
|                                              |                                                                                                 |                                      |                                                                  |                                 |       |      |     |     | Increase    | Decrease |
| <b>NOTES</b>                                 |                                                                                                 |                                      |                                                                  |                                 |       |      |     |     |             |          |

|                                       |           | TITLE                                                                                |                                 | DESCRIPTION              |        |          |             |      |     |     |
|---------------------------------------|-----------|--------------------------------------------------------------------------------------|---------------------------------|--------------------------|--------|----------|-------------|------|-----|-----|
|                                       |           | Closing Disbursement Accounts: Bond Accounts                                         |                                 |                          |        |          |             |      |     |     |
| DETAILS                               |           | To close disbursement accounts into their correlative budgetary account at year-end. |                                 |                          |        |          |             |      |     |     |
| Source Form                           | Form Code | FORM TITLE                                                                           |                                 |                          |        |          |             |      |     |     |
|                                       | 391       | Journal Voucher                                                                      |                                 |                          |        |          |             |      |     |     |
| Register                              | Form Code | GENERAL CONTROL ACCOUNT TITLE                                                        |                                 |                          |        |          |             |      |     |     |
|                                       | Debits    | Credits                                                                              |                                 |                          |        |          |             |      |     |     |
| General Ledger Control Account        | 3212      | Authorized Bond Retirement Disbursements                                             |                                 |                          |        |          |             |      |     |     |
|                                       | 3213      | Authorized Bond Interest Expense                                                     |                                 |                          |        |          |             |      |     |     |
|                                       | 3214      | Anticipated Fiscal Agent Fees                                                        |                                 |                          |        |          |             |      |     |     |
|                                       |           | 5212                                                                                 | Bond Principal Payments         |                          |        |          |             |      |     |     |
|                                       |           | 5213                                                                                 | Bond Interest Expense           |                          |        |          |             |      |     |     |
|                                       |           | 5214                                                                                 | Fiscal Agent Fees               |                          |        |          |             |      |     |     |
| Subsidiary Ledger Transaction Control | Form Code | FORM TITLE                                                                           |                                 | BALANCE COLUMNS AFFECTED |        |          | Trans Codes |      |     |     |
|                                       | X         | 431                                                                                  | Expenditure Control Ledger      |                          | Author | Enc      |             | Ded  | Exp | Bal |
|                                       |           | 432                                                                                  | Income Control Ledger           |                          | Est    | Rec      |             | Coll | Bal |     |
|                                       |           | 433                                                                                  | Income Clearance Control Ledger |                          | Coll   | Trans    |             | Ref  | Bal |     |
| Detail                                | Form Code | FORM TITLE                                                                           |                                 |                          |        | Affect   |             |      |     |     |
|                                       |           |                                                                                      |                                 |                          |        | Increase | Decrease    |      |     |     |
| NOTES                                 |           |                                                                                      |                                 |                          |        |          |             |      |     |     |

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## DESCRIPTION

|                                       |                                                                                                                                                                                                                                                            |                      |                                 |      |                          |       |          |          |     |             |
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| TITLE                                 | Closing Other Deductions                                                                                                                                                                                                                                   |                      |                                 |      |                          |       |          |          |     |             |
|                                       |                                                                                                                                                                                                                                                            |                      |                                 |      |                          |       |          |          |     |             |
| DETAILS                               | Other deductions represent the disbursement of appropriated funds accounted as an increase in an asset or a decrease in a liability. Amounts accounted as "deducted" in the Expenditure Control Ledger must be closed to the applicable budgetary account. |                      |                                 |      |                          |       |          |          |     |             |
|                                       |                                                                                                                                                                                                                                                            |                      |                                 |      |                          |       |          |          |     |             |
| Source Form                           | Form Code                                                                                                                                                                                                                                                  | FORM TITLE           |                                 |      |                          |       |          |          |     |             |
|                                       | 391                                                                                                                                                                                                                                                        | Journal Voucher      |                                 |      |                          |       |          |          |     |             |
| Register                              | 419                                                                                                                                                                                                                                                        | General Register     |                                 |      |                          |       |          |          |     |             |
|                                       |                                                                                                                                                                                                                                                            |                      |                                 |      |                          |       |          |          |     |             |
| General Ledger Control Account        | Code                                                                                                                                                                                                                                                       |                      | GENERAL CONTROL ACCOUNT TITLE   |      |                          |       |          |          |     |             |
|                                       | Debits                                                                                                                                                                                                                                                     | Credits              |                                 |      |                          |       |          |          |     |             |
|                                       | 5201                                                                                                                                                                                                                                                       |                      | Support Expenditures            |      |                          |       |          |          |     |             |
|                                       | 5202                                                                                                                                                                                                                                                       |                      | Capital Outlay Expenditures     |      |                          |       |          |          |     |             |
|                                       | 5207                                                                                                                                                                                                                                                       |                      | Fiduciary Disbursements         |      |                          |       |          |          |     |             |
|                                       | 5208                                                                                                                                                                                                                                                       |                      | Operating Expenses              |      |                          |       |          |          |     |             |
|                                       | 5209                                                                                                                                                                                                                                                       |                      | Transfers—Out                   |      |                          |       |          |          |     |             |
|                                       | 5215                                                                                                                                                                                                                                                       | 4101                 | Disbursements—Other             |      |                          |       |          |          |     |             |
|                                       |                                                                                                                                                                                                                                                            | Fund Balance—General |                                 |      |                          |       |          |          |     |             |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                                                                                                                                                                                                                        | Form Code            | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |          |          |     | Trans Codes |
|                                       | X                                                                                                                                                                                                                                                          | 431                  | Expenditure Control Ledger      |      | Author                   | Enc   | Ded      | Exp      | Bal |             |
|                                       |                                                                                                                                                                                                                                                            |                      |                                 | —    | —                        | —     | —        | —        | —   | 1939        |
|                                       |                                                                                                                                                                                                                                                            | 432                  | Income Control Ledger           |      | Est                      | Rec   | Coll     | Bal      |     |             |
|                                       |                                                                                                                                                                                                                                                            | 433                  | Income Clearance Control Ledger |      | Coll                     | Trans | Ref      | Bal      |     |             |
| Detail                                | Form Code                                                                                                                                                                                                                                                  | FORM TITLE           |                                 |      |                          |       | Affect   |          |     |             |
|                                       |                                                                                                                                                                                                                                                            |                      |                                 |      |                          |       | Increase | Decrease |     |             |
|                                       |                                                                                                                                                                                                                                                            |                      |                                 |      |                          |       |          |          |     |             |
| NOTES                                 |                                                                                                                                                                                                                                                            |                      |                                 |      |                          |       |          |          |     |             |

| TITLE                                 |                                                                                                                                                                                                                         | Close Prior Year Expenditure Adjustments Account                                     |                                                              |      |                          |       |      |          |          |             |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------|------|--------------------------|-------|------|----------|----------|-------------|
| DETAILS                               |                                                                                                                                                                                                                         | To close, at year-end, the balance in the Prior Year Expenditure Adjustment Account. |                                                              |      |                          |       |      |          |          |             |
| Source Form                           | Form Code                                                                                                                                                                                                               | FORM TITLE                                                                           |                                                              |      |                          |       |      |          |          |             |
|                                       | 391                                                                                                                                                                                                                     | Journal Voucher                                                                      |                                                              |      |                          |       |      |          |          |             |
| Register                              | 419                                                                                                                                                                                                                     | General Register                                                                     |                                                              |      |                          |       |      |          |          |             |
|                                       | Code                                                                                                                                                                                                                    |                                                                                      | GENERAL CONTROL ACCOUNT TITLE                                |      |                          |       |      |          |          |             |
| General Ledger Control Account        | Debits                                                                                                                                                                                                                  | Credits                                                                              |                                                              |      |                          |       |      |          |          |             |
|                                       | 5216                                                                                                                                                                                                                    | 4101                                                                                 | Prior Year Expenditure Adjustments<br>Fund Balance — General |      |                          |       |      |          |          |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                                                                                       | Form Code                                                                            | FORM TITLE                                                   | Note | BALANCE COLUMNS AFFECTED |       |      |          |          | Trans Codes |
|                                       | NONE REQUIRED                                                                                                                                                                                                           | 431                                                                                  | Expenditure Control Ledger                                   |      | Author                   | Enc   | Ded  | Exp      | Bal      |             |
|                                       |                                                                                                                                                                                                                         | 432                                                                                  | Income Control Ledger                                        |      | Est                      | Rec   | Coll | Bal      |          |             |
|                                       |                                                                                                                                                                                                                         | 433                                                                                  | Income Clearance Control Ledger                              |      | Coll                     | Trans | Ref  | Bal      |          |             |
| Detail                                | Form Code                                                                                                                                                                                                               | FORM TITLE                                                                           |                                                              |      |                          |       |      | Affect   |          |             |
|                                       |                                                                                                                                                                                                                         |                                                                                      |                                                              |      |                          |       |      | Increase | Decrease |             |
| NOTES                                 | An analysis should be made with this entry to determine the impact of inaccurate accruals. Significant adjustments are to be reported to the Central Budget Division for review and for appropriate action to be taken. |                                                                                      |                                                              |      |                          |       |      |          |          |             |

| TITLE                                 |  | CLOSING INCOME ACCOUNTS: STANDARD                                                     |                               |                                       |                          |        |       |     |     |             |          |
|---------------------------------------|--|---------------------------------------------------------------------------------------|-------------------------------|---------------------------------------|--------------------------|--------|-------|-----|-----|-------------|----------|
| DETAILS                               |  | Income accounts are closed to their respective budgetary control account at year-end. |                               |                                       |                          |        |       |     |     |             |          |
| Source Form                           |  | Form Code                                                                             | FORM TITLE                    |                                       |                          |        |       |     |     |             |          |
|                                       |  | 391                                                                                   | Journal Voucher               |                                       |                          |        |       |     |     |             |          |
| Register                              |  | 419                                                                                   | General Register              |                                       |                          |        |       |     |     |             |          |
| General Ledger Control Account        |  | Code                                                                                  | GENERAL CONTROL ACCOUNT TITLE |                                       |                          |        |       |     |     |             |          |
|                                       |  | Debits                                                                                | Credits                       |                                       |                          |        |       |     |     |             |          |
|                                       |  | 5101                                                                                  |                               | Revenue                               |                          |        |       |     |     |             |          |
|                                       |  | 5102                                                                                  |                               | Operating Income                      |                          |        |       |     |     |             |          |
|                                       |  | 5103                                                                                  |                               | Federal Grant and Cost Sharing Income |                          |        |       |     |     |             |          |
|                                       |  | 5104                                                                                  |                               | Private Grant Income                  |                          |        |       |     |     |             |          |
|                                       |  | 5105                                                                                  |                               | Interest Income                       |                          |        |       |     |     |             |          |
|                                       |  | 5106                                                                                  |                               | Investment Earnings                   |                          |        |       |     |     |             |          |
|                                       |  | 5107                                                                                  |                               | Fiduciary Income                      |                          |        |       |     |     |             |          |
|                                       |  | 5108                                                                                  |                               | Pro-Rata Income                       |                          |        |       |     |     |             |          |
|                                       |  | 5109                                                                                  |                               | Bond Proceeds                         |                          |        |       |     |     |             |          |
|                                       |  | 5110                                                                                  |                               | Asset Sale Proceeds                   |                          |        |       |     |     |             |          |
| 3101                                  |  | Estimated Revenue                                                                     |                               |                                       |                          |        |       |     |     |             |          |
| 3102                                  |  | Estimated Operating Income                                                            |                               |                                       |                          |        |       |     |     |             |          |
| 3103                                  |  | Estimated Federal Grant and Cost Sharing Income                                       |                               |                                       |                          |        |       |     |     |             |          |
| 3104                                  |  | Estimated Private Grant Income                                                        |                               |                                       |                          |        |       |     |     |             |          |
| 3105                                  |  | Estimated Interest Income                                                             |                               |                                       |                          |        |       |     |     |             |          |
| 3106                                  |  | Estimated Investment Earnings                                                         |                               |                                       |                          |        |       |     |     |             |          |
| 3107                                  |  | Estimated Fiduciary Income                                                            |                               |                                       |                          |        |       |     |     |             |          |
| 3108                                  |  | Estimated Pro-Rata Income                                                             |                               |                                       |                          |        |       |     |     |             |          |
| 3109                                  |  | Estimated Bond Proceeds                                                               |                               |                                       |                          |        |       |     |     |             |          |
| 3110                                  |  | Asset Sale Proceeds                                                                   |                               |                                       |                          |        |       |     |     |             |          |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                             | FORM TITLE                    | Note                                  | BALANCE COLUMNS AFFECTED |        |       |     |     | Trans Codes |          |
|                                       |  |                                                                                       | 431                           | Expenditure Control Ledger            |                          | Author | Enc   | Ded | Exp | Bal         |          |
|                                       |  | X                                                                                     | 432                           | Income Control Ledger                 | a                        | —      | —     |     |     |             | 1939     |
|                                       |  |                                                                                       | 433                           | Income Clearance Control Ledger       |                          | Coll   | Trans | Ref | Bal |             |          |
| Detail                                |  | Form Code                                                                             | FORM TITLE                    |                                       |                          |        |       |     |     | Affect      |          |
|                                       |  |                                                                                       |                               |                                       |                          |        |       |     |     | Increase    | Decrease |
| NOTES                                 |  | (a) If income collected exceeds the amount estimated, a credit balance will result.   |                               |                                       |                          |        |       |     |     |             |          |

## TRANSACTION ▲ DESCRIPTION

| TITLE                                                                               |                                         | CLOSING INCOME ACCOUNTS: STANDARD (con't.)                                     |                 |  |  |  |      |                          |       |      |     |                   |             |
|-------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------|-----------------|--|--|--|------|--------------------------|-------|------|-----|-------------------|-------------|
| DETAILS                                                                             |                                         | Income accounts are closed to their respective budgetary accounts at year-end. |                 |  |  |  |      |                          |       |      |     |                   |             |
| Source Form                                                                         | Form Code                               | FORM TITLE                                                                     |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     |                                         | 391                                                                            | Journal Voucher |  |  |  |      |                          |       |      |     |                   |             |
| Register                                                                            | Form Code                               | GENERAL CONTROL ACCOUNT TITLE                                                  |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | Debits                                  | Credits                                                                        |                 |  |  |  |      |                          |       |      |     |                   |             |
| General Ledger Control Account                                                      | 5111                                    | Revenue Appropriations                                                         |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 5114                                    | Reimbursements                                                                 |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 5115                                    | Sinking Fund Revenue                                                           |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 5116                                    | Sinking Fund Contributions                                                     |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 5117                                    | Excess Sinking Fund Transfers                                                  |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 5118                                    | Income—Other                                                                   |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 3111                                    | Revenue Appropriations                                                         |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 3114                                    | Estimated Reimbursements                                                       |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 3115                                    | Estimated Sinking Fund Revenue                                                 |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     | 3116                                    | Estimated Sinking Fund Contributions                                           |                 |  |  |  |      |                          |       |      |     |                   |             |
| 3117                                                                                | Estimated Excess Sinking Fund Transfers |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
| 3118                                                                                | Estimated Income—Other                  |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
| Subsidiary Ledger Transaction Control                                               | Form Code                               | FORM TITLE                                                                     |                 |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |                   | Trans Codes |
|                                                                                     | 431                                     | Expenditure Control Ledger                                                     |                 |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal               |             |
|                                                                                     |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
| Detail                                                                              | Form Code                               | FORM TITLE                                                                     |                 |  |  |  | Note | Est                      | Rec   | Coll | Bal | Affect            |             |
|                                                                                     | 432                                     | Income Control Ledger                                                          |                 |  |  |  |      | d                        | —     | —    |     |                   |             |
|                                                                                     |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
| NOTES                                                                               | Form Code                               | FORM TITLE                                                                     |                 |  |  |  | Note | Coll                     | Trans | Ref  | Bal | Increase Decrease |             |
|                                                                                     |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
|                                                                                     |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |
| (a) If income collected exceeds the amount estimated, a credit balance will result. |                                         |                                                                                |                 |  |  |  |      |                          |       |      |     |                   |             |

## TRANSACTION

## DESCRIPTION

| TITLE                                                |                                                                                     | TRANSACTION                                                                                     |                               | DESCRIPTION                                   |      |                          |          |          |        |     |             |      |
|------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------|------|--------------------------|----------|----------|--------|-----|-------------|------|
| Closing Income Accounts: Income Collection Clearance |                                                                                     |                                                                                                 |                               |                                               |      |                          |          |          |        |     |             |      |
| DETAILS                                              |                                                                                     | To close income collection clearance accounts into their respective budgetary control accounts. |                               |                                               |      |                          |          |          |        |     |             |      |
| Source Form                                          |                                                                                     | Form Code                                                                                       | FORM TITLE                    |                                               |      |                          |          |          |        |     |             |      |
| 391                                                  |                                                                                     | Journal Voucher                                                                                 |                               |                                               |      |                          |          |          |        |     |             |      |
| Register                                             |                                                                                     | 419                                                                                             | General Register              |                                               |      |                          |          |          |        |     |             |      |
| General Ledger Control Account                       |                                                                                     | Code                                                                                            | GENERAL CONTROL ACCOUNT TITLE |                                               |      |                          |          |          |        |     |             |      |
|                                                      |                                                                                     | Debits                                                                                          | Credits                       |                                               |      |                          |          |          |        |     |             |      |
|                                                      |                                                                                     | 5112                                                                                            |                               | Income Collections Clearing – State           |      |                          |          |          |        |     |             |      |
|                                                      |                                                                                     | 5113                                                                                            |                               | Income Collections Clearing – Other           |      |                          |          |          |        |     |             |      |
|                                                      |                                                                                     | 3112                                                                                            |                               | Estimated Income Collections Clearing – State |      |                          |          |          |        |     |             |      |
| 3113                                                 |                                                                                     | Estimated Income Collections Clearing – Other                                                   |                               |                                               |      |                          |          |          |        |     |             |      |
| Subsidiary Ledger Transaction Control                |                                                                                     | Form Code                                                                                       | FORM TITLE                    |                                               | Note | BALANCE COLUMNS AFFECTED |          |          |        |     | Trans Codes |      |
|                                                      |                                                                                     | 431                                                                                             | Expenditure Control Ledger    |                                               |      | Author                   | Enc      | Ded      | Exp    | Bal |             |      |
|                                                      |                                                                                     | X                                                                                               | 432                           | Income Control Ledger                         |      | a                        | Eat      | Rec      | Coll   | Bal |             | 1939 |
|                                                      |                                                                                     | X                                                                                               | 433                           | Income Clearance Control Ledger               |      |                          | Coll     | Trans    | Ref    | Bal |             | 1949 |
|                                                      |                                                                                     | Detail                                                                                          | Form Code                     | FORM TITLE                                    |      |                          |          |          | Affect |     |             |      |
|                                                      |                                                                                     |                                                                                                 |                               |                                               |      |                          | Increase | Decrease |        |     |             |      |
| NOTES                                                | (a) If income collected exceeds the amount estimated, a credit balance will result. |                                                                                                 |                               |                                               |      |                          |          |          |        |     |             |      |

## TRANSACTION

## DESCRIPTION

|                                              |                                     |                                                                                                                                                                    |                                          |  |      |                          |     |          |             |      |
|----------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--|------|--------------------------|-----|----------|-------------|------|
|                                              | <b>TITLE</b>                        | <b>Closing Budgeted Disbursement Accounts</b>                                                                                                                      |                                          |  |      |                          |     |          |             |      |
|                                              | <b>DETAILS</b>                      | To record the closing of budgetary disbursement accounts to fund balance. (Each budgeted disbursement account must carry a zero or credit balance---post-closing.) |                                          |  |      |                          |     |          |             |      |
|                                              | Form Code                           | <b>FORM TITLE</b>                                                                                                                                                  |                                          |  |      |                          |     |          |             |      |
| <b>Source Form</b>                           | 391                                 | Journal Voucher                                                                                                                                                    |                                          |  |      |                          |     |          |             |      |
|                                              | 419                                 | General Register                                                                                                                                                   |                                          |  |      |                          |     |          |             |      |
| <b>General Ledger Control Account</b>        | Code                                |                                                                                                                                                                    | <b>GENERAL CONTROL ACCOUNT TITLE</b>     |  |      |                          |     |          |             |      |
|                                              | Debits                              | Credits                                                                                                                                                            |                                          |  |      |                          |     |          |             |      |
|                                              | 3201                                |                                                                                                                                                                    | Support Appropriations                   |  |      |                          |     |          |             |      |
|                                              | 3202                                |                                                                                                                                                                    | Capital Outlay Appropriations            |  |      |                          |     |          |             |      |
|                                              | 3203                                |                                                                                                                                                                    | State Aid and Benefit Appropriations     |  |      |                          |     |          |             |      |
|                                              | 3204                                |                                                                                                                                                                    | Local Assistance Appropriations          |  |      |                          |     |          |             |      |
|                                              | 3205                                |                                                                                                                                                                    | Authorized State Grants                  |  |      |                          |     |          |             |      |
|                                              | 3206                                |                                                                                                                                                                    | Anticipated Federal Grant Transfers      |  |      |                          |     |          |             |      |
|                                              | 3207                                |                                                                                                                                                                    | Authorized Fiduciary Disbursements       |  |      |                          |     |          |             |      |
|                                              | 3208                                |                                                                                                                                                                    | Authorized Operating Expenses            |  |      |                          |     |          |             |      |
|                                              | 3209                                |                                                                                                                                                                    | Authorized Transfers-Out                 |  |      |                          |     |          |             |      |
|                                              | 3210                                |                                                                                                                                                                    | Anticipated Income Refunds               |  |      |                          |     |          |             |      |
|                                              | 3211                                |                                                                                                                                                                    | Anticipated Income Refunds-Clearance     |  |      |                          |     |          |             |      |
|                                              | 3212                                |                                                                                                                                                                    | Authorized Bond Retirement Disbursements |  |      |                          |     |          |             |      |
|                                              | 3213                                |                                                                                                                                                                    | Authorized Bond Interest Expense         |  |      |                          |     |          |             |      |
|                                              | 3214                                |                                                                                                                                                                    | Anticipated Fiscal Agent Fees            |  |      |                          |     |          |             |      |
|                                              | 3215                                |                                                                                                                                                                    | Appropriations-Other                     |  |      |                          |     |          |             |      |
| 3216                                         |                                     | Anticipated Expenditure Allocations                                                                                                                                |                                          |  |      |                          |     |          |             |      |
|                                              | 4101                                | Fund Balance                                                                                                                                                       |                                          |  |      |                          |     |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | Form Code                                                                                                                                                          | FORM TITLE                               |  | Note | BALANCE COLUMNS AFFECTED |     |          | Trans Codes |      |
|                                              | X                                   | 431                                                                                                                                                                | Expenditure Control Ledger               |  |      | Author                   | Enc | Ded      | Exp         | Bal  |
|                                              |                                     | 432                                                                                                                                                                | Income Control Ledger                    |  |      | —                        |     |          |             | —    |
|                                              |                                     | 433                                                                                                                                                                | Income Clearance Control Ledger          |  |      |                          |     |          |             | 1959 |
| <b>Detail</b>                                | Form Code                           | FORM TITLE                                                                                                                                                         |                                          |  |      |                          |     | Affect   |             |      |
|                                              |                                     |                                                                                                                                                                    |                                          |  |      |                          |     | Increase | Decrease    |      |
| <b>NOTES</b>                                 |                                     |                                                                                                                                                                    |                                          |  |      |                          |     |          |             |      |

## TRANSACTION

## DESCRIPTION

|                                |                                                                                                                                   | TRANSACTION      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | DESCRIPTION |        |                          |      |          |             |      |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------|--------------------------|------|----------|-------------|------|
| TITLE                          | <b>Closing Budgeted Income Accounts: Estimates Exceeded Collections</b>                                                           |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      |          |             |      |
| DETAILS                        | The balance remaining in the income budgetary accounts after having closed the income nominal accounts is closed to fund balance. |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      |          |             |      |
| Source Form                    | Form Code                                                                                                                         | FORM TITLE       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      |          |             |      |
|                                | 391                                                                                                                               | Journal Voucher  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      |          |             |      |
| Register                       | 419                                                                                                                               | General Register |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      |          |             |      |
| General Ledger Control Account | Code                                                                                                                              |                  | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |        |                          |      |          |             |      |
|                                | Debits                                                                                                                            | Credits          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      |          |             |      |
|                                | 4101                                                                                                                              |                  | Fund Balance — General<br>Estimated Revenue<br>Estimated Operating Income<br>Estimated Federal Grant and Cost Sharing Income<br>Estimated Private Grant Income<br>Estimated Interest Income<br>Estimated Investment Earnings<br>Estimated Fiduciary Income<br>Estimated Pro-Rata Income<br>Estimated Bond Proceeds<br>Estimated Asset Sale Proceeds<br>Revenue Appropriations<br>Estimated Income Collections Clearing — State<br>Estimated Income Collections Clearing — Other<br>Estimated Reimbursements<br>Estimated Sinking Fund Revenue<br>Estimated Sinking Fund Contributions<br>Estimated Excess Sinking Fund Transfers<br>Estimated Income — Other |             |        |                          |      |          |             |      |
|                                | <input checked="" type="checkbox"/>                                                                                               | Form Code        | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Note   | BALANCE COLUMNS AFFECTED |      |          | Trans Codes |      |
|                                |                                                                                                                                   | 431              | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Author | Enc                      | Ded  | Exp      | Bal         |      |
|                                | X                                                                                                                                 | 432              | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             | Est    | Rec                      | Coll | Bal      |             | 1949 |
|                                |                                                                                                                                   | 433              | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | Coll   | Trans                    | Ref  | Bal      |             |      |
|                                | Subsidiary Ledger Transaction Control Detail                                                                                      | Form Code        | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |        |                          |      | Affect   |             |      |
|                                |                                                                                                                                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      | Increase | Decrease    |      |
|                                | NOTES                                                                                                                             |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |        |                          |      |          |             |      |

|                                       |                                     | TITLE                                                                                                                            |                                                 | DESCRIPTION |      |                          |     |          |          |             |
|---------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------|------|--------------------------|-----|----------|----------|-------------|
|                                       |                                     | Closing Budgeted Income Accounts: Collections Exceeded Estimate                                                                  |                                                 |             |      |                          |     |          |          |             |
| DETAILS                               |                                     | The balance remaining in the income budgetary account after having closed the income nominal accounts is closed to fund balance. |                                                 |             |      |                          |     |          |          |             |
|                                       |                                     | FORM CODE                                                                                                                        |                                                 | FORM TITLE  |      |                          |     |          |          |             |
| Source Form                           | 391                                 | Journal Voucher                                                                                                                  |                                                 |             |      |                          |     |          |          |             |
|                                       | 419                                 | General Register                                                                                                                 |                                                 |             |      |                          |     |          |          |             |
| General Ledger Control Account        | Code                                |                                                                                                                                  | GENERAL CONTROL ACCOUNT TITLE                   |             |      |                          |     |          |          |             |
|                                       | Debits                              | Credits                                                                                                                          |                                                 |             |      |                          |     |          |          |             |
|                                       | 3101                                |                                                                                                                                  | Estimated Revenue                               |             |      |                          |     |          |          |             |
|                                       | 3102                                |                                                                                                                                  | Estimated Operating Income                      |             |      |                          |     |          |          |             |
|                                       | 3103                                |                                                                                                                                  | Estimated Federal Grant and Cost Sharing Income |             |      |                          |     |          |          |             |
|                                       | 3104                                |                                                                                                                                  | Estimated Private Grant Income                  |             |      |                          |     |          |          |             |
|                                       | 3105                                |                                                                                                                                  | Estimated Interest Income                       |             |      |                          |     |          |          |             |
|                                       | 3106                                |                                                                                                                                  | Estimated Investment Earnings                   |             |      |                          |     |          |          |             |
|                                       | 3107                                |                                                                                                                                  | Estimated Fiduciary Income                      |             |      |                          |     |          |          |             |
|                                       | 3108                                |                                                                                                                                  | Estimated Pro-Rata Income                       |             |      |                          |     |          |          |             |
|                                       | 3109                                |                                                                                                                                  | Estimated Bond Proceeds                         |             |      |                          |     |          |          |             |
|                                       | 3110                                |                                                                                                                                  | Estimated Asset Sale Proceeds                   |             |      |                          |     |          |          |             |
|                                       | 3111                                |                                                                                                                                  | Revenue Appropriations                          |             |      |                          |     |          |          |             |
|                                       | 3112                                |                                                                                                                                  | Estimated Income Collections Clearing—State     |             |      |                          |     |          |          |             |
|                                       | 3113                                |                                                                                                                                  | Estimated Income Collections Clearing—Other     |             |      |                          |     |          |          |             |
|                                       | 3114                                |                                                                                                                                  | Estimated Reimbursements                        |             |      |                          |     |          |          |             |
|                                       | 3115                                |                                                                                                                                  | Estimated Sinking Fund Revenue                  |             |      |                          |     |          |          |             |
|                                       | 3116                                |                                                                                                                                  | Estimated Sinking Fund Contributions            |             |      |                          |     |          |          |             |
|                                       | 3117                                |                                                                                                                                  | Estimated Excess Sinking Fund Transfers         |             |      |                          |     |          |          |             |
| 3118                                  |                                     | Estimated Income—Other                                                                                                           |                                                 |             |      |                          |     |          |          |             |
|                                       | 4101                                | Fund Balance—General                                                                                                             |                                                 |             |      |                          |     |          |          |             |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> | Form Code                                                                                                                        | FORM TITLE                                      |             | Note | BALANCE COLUMNS AFFECTED |     |          |          | Trans Codes |
|                                       |                                     | 431                                                                                                                              | Expenditure Control Ledger                      |             |      | Author                   | Enc | Ded      | Exp      |             |
|                                       | X                                   | 432                                                                                                                              | Income Control Ledger                           |             |      | Est                      | Rec | Coll     | Bal      |             |
|                                       |                                     | 433                                                                                                                              | Income Clearance Control Ledger                 |             |      | —                        |     |          | —        |             |
| Detail                                | Form Code                           | FORM TITLE                                                                                                                       |                                                 |             |      |                          |     | Affect   |          |             |
|                                       |                                     |                                                                                                                                  |                                                 |             |      |                          |     | Increase | Decrease |             |
| NOTES                                 |                                     |                                                                                                                                  |                                                 |             |      |                          |     |          |          |             |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                                                     |                            |                                                                      |      |                          |      |       |      |     |             |        |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------|------|--------------------------|------|-------|------|-----|-------------|--------|
| TITLE                                 | <b>Collection Reports Are Recorded</b>                                                                                              |                            |                                                                      |      |                          |      |       |      |     |             |        |
|                                       |                                                                                                                                     |                            |                                                                      |      |                          |      |       |      |     |             |        |
| DETAILS                               | Collection report is received by the State Treasurer from a State agency together with validated bank deposit slip(s) and recorded. |                            |                                                                      |      |                          |      |       |      |     |             |        |
| Source Form                           | Form Code                                                                                                                           | FORM TITLE                 |                                                                      |      |                          |      |       |      |     |             |        |
|                                       | 341                                                                                                                                 | Collection Report          |                                                                      |      |                          |      |       |      |     |             |        |
| Register                              | 416                                                                                                                                 | Deposit/Clearance Register |                                                                      |      |                          |      |       |      |     |             |        |
|                                       |                                                                                                                                     |                            |                                                                      |      |                          |      |       |      |     |             |        |
| General Ledger Control Account        | Code                                                                                                                                |                            | GENERAL CONTROL ACCOUNT TITLE                                        |      |                          |      |       |      |     |             |        |
|                                       | Debits                                                                                                                              | Credits                    |                                                                      |      |                          |      |       |      |     |             |        |
|                                       | 6102                                                                                                                                | 7101                       | Cash in Demand Deposits<br>Accountability for Treasury Cash Clearing |      |                          |      |       |      |     |             |        |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> Form Code                                                                                       | FORM TITLE                 |                                                                      | Note | BALANCE COLUMNS AFFECTED |      |       |      |     | Trans Codes |        |
|                                       | 431                                                                                                                                 | Expenditure Control Ledger |                                                                      |      | Author                   | Enc  | Ded   | Exp  | Bal |             |        |
|                                       | NONE REQUIRED                                                                                                                       | 432                        | Income Control Ledger                                                |      |                          | Eat  | Rec   | Coll | Bal |             |        |
|                                       |                                                                                                                                     | 433                        | Income Clearance Control Ledger                                      |      |                          | Coll | Trans | Ref  | Bal |             |        |
|                                       | Detail                                                                                                                              | Form Code                  | FORM TITLE                                                           |      |                          |      |       |      |     |             | Affect |
|                                       | 451                                                                                                                                 | Bank Demand Deposit Ledger |                                                                      |      |                          |      |       |      |     | Increase    |        |
|                                       | 441                                                                                                                                 | Cash Clearing Ledger       |                                                                      |      |                          |      |       |      |     | Decrease    |        |
| NOTES                                 |                                                                                                                                     |                            |                                                                      |      |                          |      |       |      |     |             |        |

## TRANSACTION

## DESCRIPTION

|  |                                       | TITLE                                                                                                                                                |                                 | DESCRIPTION                                                                      |      |                          |          |          |     |     |             |
|--|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------|------|--------------------------|----------|----------|-----|-----|-------------|
|  | TITLE                                 | Treasurer's Receipts Recorded                                                                                                                        |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  | DETAILS                               | Treasurer's Receipts are prepared to evidence the clearance of agency deposits documented on Form 361 – Collection Reports, into the State Treasury. |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  | Source Form                           | Form Code                                                                                                                                            | FORM TITLE                      |                                                                                  |      |                          |          |          |     |     |             |
|  | 342                                   | Treasurer's Receipt                                                                                                                                  |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  | Register                              | 416                                                                                                                                                  | Deposit/Clearance Register      |                                                                                  |      |                          |          |          |     |     |             |
|  | General Ledger Control Account        | Code                                                                                                                                                 | GENERAL CONTROL ACCOUNT TITLE   |                                                                                  |      |                          |          |          |     |     |             |
|  |                                       | Debits                                                                                                                                               | Credits                         |                                                                                  |      |                          |          |          |     |     |             |
|  | 7101                                  |                                                                                                                                                      | 7102                            | Accountability for Treasury Cash Clearing<br>Accountability for Cash in Treasury |      |                          |          |          |     |     |             |
|  | Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> Form Code                                                                                                        | FORM TITLE                      |                                                                                  | Note | BALANCE COLUMNS AFFECTED |          |          |     |     | Trans Codes |
|  | NONE REQUIRED                         | 431                                                                                                                                                  | Expenditure Control Ledger      |                                                                                  |      | Author                   | Enc      | Ded      | Exp | Bal |             |
|  |                                       |                                                                                                                                                      |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  |                                       |                                                                                                                                                      |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  | Detail                                | 432                                                                                                                                                  | Income Control Ledger           |                                                                                  |      | Est                      | Rec      | Coll     | Bal |     |             |
|  |                                       |                                                                                                                                                      |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  |                                       |                                                                                                                                                      |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  | NOTES                                 | 433                                                                                                                                                  | Income Clearance Control Ledger |                                                                                  |      | Coll                     | Trans    | Ref      | Bal |     |             |
|  |                                       |                                                                                                                                                      |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  |                                       |                                                                                                                                                      |                                 |                                                                                  |      |                          |          |          |     |     |             |
|  | Form Code                             | FORM TITLE                                                                                                                                           |                                 |                                                                                  |      |                          | Affect   |          |     |     |             |
|  | 453                                   | Cash Accountability Ledger                                                                                                                           |                                 |                                                                                  |      |                          | Increase | Decrease | X   |     |             |
|  | 441                                   | Treasury's Cash Clearing Ledger                                                                                                                      |                                 |                                                                                  |      |                          |          |          | X   |     |             |

| TITLE                                 | Working Cash Change Fund Established or Augmented                                                                                                             |                                             |      |                          |         |                               |     |          |             |  |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------|--------------------------|---------|-------------------------------|-----|----------|-------------|--|
| DETAILS                               | The necessary, daily working cash change funds are established or augmented.                                                                                  |                                             |      |                          |         |                               |     |          |             |  |
| Source Form                           | Form Code                                                                                                                                                     | FORM TITLE                                  |      |                          |         |                               |     |          |             |  |
|                                       | 351                                                                                                                                                           | Treasurer's Check Issued Summary            |      |                          |         |                               |     |          |             |  |
| Register                              | 417                                                                                                                                                           | Treasurer's Check --Agency Warrant Register |      |                          |         |                               |     |          |             |  |
| General Ledger Control Account        | <table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <th colspan="2">Code</th> </tr> <tr> <th>Debits</th> <th>Credits</th> </tr> </table> | Code                                        |      | Debits                   | Credits | GENERAL CONTROL ACCOUNT TITLE |     |          |             |  |
| Code                                  |                                                                                                                                                               |                                             |      |                          |         |                               |     |          |             |  |
| Debits                                | Credits                                                                                                                                                       |                                             |      |                          |         |                               |     |          |             |  |
|                                       | 6101                                                                                                                                                          | Cash on Hand<br>Cash in Demand Deposits     |      |                          |         |                               |     |          |             |  |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> Form Code                                                                                                                 | FORM TITLE                                  | Note | BALANCE COLUMNS AFFECTED |         |                               |     |          | Trans Codes |  |
|                                       | 431                                                                                                                                                           | Expenditure Control Ledger                  |      | Author                   | Enc     | Ded                           | Exp | Bal      |             |  |
|                                       | 432                                                                                                                                                           | Income Control Ledger                       |      | Est                      | Rec     | Coll                          | Bal |          |             |  |
|                                       | 433                                                                                                                                                           | Income Clearance Control Ledger             |      | Coll                     | Trans   | Ref                           | Bal |          |             |  |
| Detail                                | <input checked="" type="checkbox"/> Form Code                                                                                                                 | FORM TITLE                                  |      |                          |         |                               |     | Affect   |             |  |
|                                       | 451                                                                                                                                                           | Bank Demand Deposit Ledger                  |      |                          |         |                               |     | Increase | Decrease    |  |
| NOTES                                 |                                                                                                                                                               |                                             |      |                          |         |                               |     |          |             |  |

## TRANSACTION

## DESCRIPTION

|                                |        |                                                        |                                         |      |                          |       |      |             |          |
|--------------------------------|--------|--------------------------------------------------------|-----------------------------------------|------|--------------------------|-------|------|-------------|----------|
|                                |        | Working Cash Change Funds Are Reduced                  |                                         |      |                          |       |      |             |          |
| DETAILS                        |        | Working cash change funds are reduced.                 |                                         |      |                          |       |      |             |          |
| Form Code                      |        | FORM TITLE                                             |                                         |      |                          |       |      |             |          |
| Source Form                    | 391    | Journal Voucher (supported by validated Deposit Slips) |                                         |      |                          |       |      |             |          |
|                                | 419    | General Register                                       |                                         |      |                          |       |      |             |          |
| General Ledger Control Account | Code   |                                                        | GENERAL CONTROL ACCOUNT TITLE           |      |                          |       |      |             |          |
|                                | Debits | Credits                                                |                                         |      |                          |       |      |             |          |
|                                | 6102   | 6101                                                   | Cash in Demand Deposits<br>Cash on Hand |      |                          |       |      |             |          |
| Subsidiary Ledger Transaction  |        | Form Code                                              | FORM TITLE                              | Note | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |
| NONE REQUIRED                  |        | 431                                                    | Expenditure Control Ledger              |      | Author                   | Enc   | Ded  | Exp         | Bal      |
|                                |        | 432                                                    | Income Control Ledger                   |      | Est                      | Rec   | Coll | Bal         |          |
|                                |        | 433                                                    | Income Clearance Control Ledger         |      | Coll                     | Trans | Ref  | Bal         |          |
| Detail                         |        | Form Code                                              | FORM TITLE                              |      |                          |       |      | Affect      |          |
|                                |        | 451                                                    | Bank Demand Deposit Ledger              |      |                          |       |      | Increase    | Decrease |
| NOTES                          |        |                                                        |                                         |      |                          |       |      | X           |          |

**TRANSACTION ▲ DESCRIPTION**

|                                              |                  |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      |               |                    |   |
|----------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------|--|---------------------------------|-------|------|---------------|--------------------|---|
|                                              |                  | <b>Certificates of Time Deposit Are Purchased</b>                                                                                                                                  |                                                  |                   |  |                                 |       |      |               |                    |   |
| <b>DETAILS</b>                               |                  | Certificates of time deposit are purchased with surplus treasury cash. The certificate will be purchased through issuance of: (a) Treasurer's check; or (b) by direct bank charge. |                                                  |                   |  |                                 |       |      |               |                    |   |
|                                              |                  | <b>Form Code</b>                                                                                                                                                                   |                                                  | <b>FORM TITLE</b> |  |                                 |       |      |               |                    |   |
| <b>Source Form</b>                           | 351              | Treasurer's Check Issued Summary (a)<br>or<br>Journal Voucher (b)                                                                                                                  |                                                  |                   |  |                                 |       |      |               |                    |   |
|                                              | 391              |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      |               |                    |   |
| <b>Register</b>                              | 417              | Treasurer's Check—Agency Warrant Register (a)<br>or<br>General Register (b)                                                                                                        |                                                  |                   |  |                                 |       |      |               |                    |   |
|                                              | 419              |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      |               |                    |   |
| <b>General Ledger Control Account</b>        | <b>Code</b>      |                                                                                                                                                                                    | <b>GENERAL CONTROL ACCOUNT TITLE</b>             |                   |  |                                 |       |      |               |                    |   |
|                                              | <b>Debits</b>    | <b>Credits</b>                                                                                                                                                                     |                                                  |                   |  |                                 |       |      |               |                    |   |
|                                              | 6201             | 6102                                                                                                                                                                               | Cash in Time Deposits<br>Cash in Demand Deposits |                   |  |                                 |       |      |               |                    |   |
| <b>✓ Form Code</b>                           |                  | <b>FORM TITLE</b>                                                                                                                                                                  |                                                  | <b>Note</b>       |  | <b>BALANCE COLUMNS AFFECTED</b> |       |      |               | <b>Trans Codes</b> |   |
| 431                                          |                  | Expenditure Control Ledger                                                                                                                                                         |                                                  |                   |  | Author                          | Enc   | Ded  | Exp           | Bal                |   |
|                                              |                  |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      |               |                    |   |
| 432                                          |                  | Income Control Ledger                                                                                                                                                              |                                                  |                   |  | Est                             | Rec   | Coll | Bal           |                    |   |
|                                              |                  |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      |               |                    |   |
| 433                                          |                  | Income Clearance Control Ledger                                                                                                                                                    |                                                  |                   |  | Coll                            | Trans | Ref  | Bal           |                    |   |
|                                              |                  |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      |               |                    |   |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Form Code</b> |                                                                                                                                                                                    | <b>FORM TITLE</b>                                |                   |  |                                 |       |      | <b>Affect</b> |                    |   |
|                                              |                  |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      | Increase      | Decrease           |   |
| 452                                          |                  | Bank Time Deposit Ledger                                                                                                                                                           |                                                  |                   |  |                                 |       |      |               | X                  |   |
| 451                                          |                  | Bank Demand Deposit Ledger                                                                                                                                                         |                                                  |                   |  |                                 |       |      |               |                    | X |
| <b>NOTES</b>                                 |                  |                                                                                                                                                                                    |                                                  |                   |  |                                 |       |      |               |                    |   |

## TRANSACTION

## DESCRIPTION

|                                       |               |                                                                                                                                  |                                                  |                                 |                          |          |          |             |     |
|---------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------------|--------------------------|----------|----------|-------------|-----|
|                                       |               | Transfers to the U.S. Treasury                                                                                                   |                                                  |                                 |                          |          |          |             |     |
| DETAILS                               |               | Monies are transferred to the U.S. Treasury. This transaction is peculiar to the Employment Security Agency Trust Account 09431. |                                                  |                                 |                          |          |          |             |     |
| Source Form                           | Form Code     | FORM TITLE                                                                                                                       |                                                  |                                 |                          |          |          |             |     |
|                                       | 391           | Journal Voucher                                                                                                                  |                                                  |                                 |                          |          |          |             |     |
| Register                              | 419           | General Register                                                                                                                 |                                                  |                                 |                          |          |          |             |     |
|                                       | Code          |                                                                                                                                  | GENERAL CONTROL ACCOUNT TITLE                    |                                 |                          |          |          |             |     |
| General Ledger Control Account        | Debits        | Credits                                                                                                                          |                                                  |                                 |                          |          |          |             |     |
|                                       | 6202          | 6102                                                                                                                             | Cash in U.S. Treasury<br>Cash in Demand Deposits |                                 |                          |          |          |             |     |
| Subsidiary Ledger Transaction Control | ✓             | Form Code                                                                                                                        | FORM TITLE                                       | Note                            | BALANCE COLUMNS AFFECTED |          |          | Trans Codes |     |
|                                       |               | 431                                                                                                                              | Expenditure Control Ledger                       |                                 | Author                   | Enc      | Ded      | Exp         | Bal |
| Detail                                | NONE REQUIRED |                                                                                                                                  | 432                                              | Income Control Ledger           | Est                      | Rec      | Coll     | Bal         |     |
|                                       |               |                                                                                                                                  | 433                                              | Income Clearance Control Ledger | Coll                     | Trans    | Ref      | Bal         |     |
| NOTES                                 | Form Code     | FORM TITLE                                                                                                                       |                                                  |                                 |                          | Affect   |          |             |     |
|                                       | 451           | Bank Demand Deposit Ledger                                                                                                       |                                                  |                                 |                          | Increase | Decrease | X           |     |

| TITLE                                 |                                                                                      | Investment in U.S. Treasury Obligations                                                                                                                        |            |                          |       |      |             |                                  |
|---------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------|-------|------|-------------|----------------------------------|
| DETAILS                               |                                                                                      | Surplus demand deposit monies are invested in a U.S. Treasury obligation. The purchase is made by Treasurer's Check: (a) at cost, (b) with interest purchased. |            |                          |       |      |             |                                  |
| Source Form                           | Form Code                                                                            | FORM TITLE                                                                                                                                                     |            |                          |       |      |             |                                  |
|                                       | 351                                                                                  | Treasurer's Check Issued Summary                                                                                                                               |            |                          |       |      |             |                                  |
| Register                              | Form Code                                                                            | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                  |            |                          |       |      |             |                                  |
|                                       | Debits                                                                               | Credits                                                                                                                                                        |            |                          |       |      |             |                                  |
| General Ledger Control Account        | 6301                                                                                 | Investments at Cost (a)                                                                                                                                        |            |                          |       |      |             |                                  |
|                                       | 6302                                                                                 | Purchased Interest (b)                                                                                                                                         |            |                          |       |      |             |                                  |
|                                       | 6102                                                                                 | Cash in Demand Deposits                                                                                                                                        |            |                          |       |      |             |                                  |
| Subsidiary Ledger Transaction Control | Form Code                                                                            | FORM TITLE                                                                                                                                                     |            | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |                                  |
|                                       | 431                                                                                  | Expenditure Control Ledger                                                                                                                                     |            | Author                   | Enc   | Ded  |             | Exp                              |
|                                       | 432                                                                                  | Income Control Ledger                                                                                                                                          |            | Est                      | Rec   | Coll | Bal         |                                  |
|                                       | 433                                                                                  | Income Clearance Control Ledger                                                                                                                                |            | Coll                     | Trans | Ref  | Bal         |                                  |
|                                       | Detail                                                                               | Form Code                                                                                                                                                      | FORM TITLE |                          |       |      |             | Affect<br>Increase      Decrease |
|                                       | 451                                                                                  | Bank Demand Deposits                                                                                                                                           |            |                          |       |      | X           |                                  |
| NOTES                                 | (a) A portfolio is to be maintained to detail the balance in the investment account. |                                                                                                                                                                |            |                          |       |      |             |                                  |

|                                       |  | TRANSACTION ▲                                                                                                                                                                                                                   | DESCRIPTION                     |                                                  |      |                          |       |          |          |             |  |
|---------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------|------|--------------------------|-------|----------|----------|-------------|--|
| TITLE                                 |  | Certificates of Time Deposit Are Negotiated                                                                                                                                                                                     |                                 |                                                  |      |                          |       |          |          |             |  |
| DETAILS                               |  | Certificates of Time Deposit are negotiated and returned to a demand deposit status. A bank deposit is to be made and a collection report prepared for the interest earned on time deposits to be credited to the General Fund. |                                 |                                                  |      |                          |       |          |          |             |  |
| Source Form                           |  | Form Code                                                                                                                                                                                                                       | FORM TITLE                      |                                                  |      |                          |       |          |          |             |  |
| Register                              |  | 391                                                                                                                                                                                                                             | Journal Voucher                 |                                                  |      |                          |       |          |          |             |  |
| General Ledger Control Account        |  | 419                                                                                                                                                                                                                             | General Register                |                                                  |      |                          |       |          |          |             |  |
| General Ledger Control Account        |  | Code                                                                                                                                                                                                                            |                                 | GENERAL CONTROL ACCOUNT TITLE                    |      |                          |       |          |          |             |  |
|                                       |  | Debits                                                                                                                                                                                                                          | Credits                         |                                                  |      |                          |       |          |          |             |  |
|                                       |  | 6102                                                                                                                                                                                                                            | 6201                            | Cash in Demand Deposits<br>Cash in Time Deposits |      |                          |       |          |          |             |  |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                                                                                                                                                                       | FORM TITLE                      |                                                  | Note | BALANCE COLUMNS AFFECTED |       |          |          | Trans Codes |  |
| NONE REQUIRED                         |  | 431                                                                                                                                                                                                                             | Expenditure Control Ledger      |                                                  |      | Author                   | Enc   | Ded      | Exp      | Bal         |  |
|                                       |  | 432                                                                                                                                                                                                                             | Income Control Ledger           |                                                  |      | Est                      | Rec   | Coll     | Bal      |             |  |
|                                       |  | 433                                                                                                                                                                                                                             | Income Clearance Control Ledger |                                                  |      | Coll                     | Trans | Ref      | Bal      |             |  |
| Detail                                |  | Form Code                                                                                                                                                                                                                       | FORM TITLE                      |                                                  |      |                          |       | Affect   |          |             |  |
|                                       |  | 451                                                                                                                                                                                                                             | Bank Demand Deposit Ledger      |                                                  |      |                          |       | Increase | Decrease | X           |  |
|                                       |  | 452                                                                                                                                                                                                                             | Bank Time Deposit Ledger        |                                                  |      |                          |       |          |          | X           |  |
| NOTES                                 |  |                                                                                                                                                                                                                                 |                                 |                                                  |      |                          |       |          |          |             |  |

|                                       |                                                                                                                                                                 | TRANSACTION                     | ▲                                                  | DESCRIPTION |                          |       |          |             |     |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------|-------------|--------------------------|-------|----------|-------------|-----|
| TITLE                                 | Transfer from U.S. Treasury                                                                                                                                     |                                 |                                                    |             |                          |       |          |             |     |
| DETAILS                               | Monies are transferred from the U.S. Treasury for weekly unemployment benefit warrants. The Employment Security Commission authorizes the transfer by telegram. |                                 |                                                    |             |                          |       |          |             |     |
| Source Form                           | Form Code                                                                                                                                                       | FORM TITLE                      |                                                    |             |                          |       |          |             |     |
| Journal Voucher                       | 391                                                                                                                                                             | Journal Voucher                 |                                                    |             |                          |       |          |             |     |
| Register                              | Form Code                                                                                                                                                       | GENERAL CONTROL ACCOUNT TITLE   |                                                    |             |                          |       |          |             |     |
| General Ledger Control Account        | Debits                                                                                                                                                          | Credits                         |                                                    |             |                          |       |          |             |     |
| 6102                                  |                                                                                                                                                                 | 6202                            | Cash in Demand Deposits<br>Cash with U.S. Treasury |             |                          |       |          |             |     |
| Subsidiary Ledger Transaction Control | Form Code                                                                                                                                                       | FORM TITLE                      |                                                    | Note        | BALANCE COLUMNS AFFECTED |       |          | Trans Codes |     |
| NONE REQUIRED                         | 431                                                                                                                                                             | Expenditure Control Ledger      |                                                    |             | Author                   | Enc   | Ded      | Exp         | Bal |
|                                       | 432                                                                                                                                                             | Income Control Ledger           |                                                    |             | Est                      | Rec   | Coll     | Bal         |     |
|                                       | 433                                                                                                                                                             | Income Clearance Control Ledger |                                                    |             | Coll                     | Trans | Ref      | Bal         |     |
| Detail                                | Form Code                                                                                                                                                       | FORM TITLE                      |                                                    |             |                          |       | Affect   |             |     |
|                                       | 451                                                                                                                                                             | Bank Demand Deposit Ledger      |                                                    |             |                          |       | Increase | Decrease    |     |
| NOTES                                 |                                                                                                                                                                 |                                 |                                                    |             |                          |       | X        |             |     |

|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------|----------|--------------------------|-----|-----|-----|-------------|
| TITLE                                 | U.S. Treasury Obligation Liquidated                                                                                           |                                 |                                                                      |          |                          |     |     |     |             |
| DETAILS                               | Investments in U.S. Treasury obligations are liquidated. (a)                                                                  |                                 |                                                                      |          |                          |     |     |     |             |
| Source Form                           | Form Code                                                                                                                     | FORM TITLE                      |                                                                      |          |                          |     |     |     |             |
|                                       | 391                                                                                                                           | Journal Voucher                 |                                                                      |          |                          |     |     |     |             |
| Register                              | 419                                                                                                                           | General Register                |                                                                      |          |                          |     |     |     |             |
| General Ledger Control Account        | Code                                                                                                                          |                                 | GENERAL CONTROL ACCOUNT TITLE                                        |          |                          |     |     |     |             |
|                                       | Debits                                                                                                                        | Credits                         |                                                                      |          |                          |     |     |     |             |
|                                       | 6102                                                                                                                          | 6301<br>6302                    | Cash in Demand Deposits<br>Investments at Cost<br>Interest Purchased |          |                          |     |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                                                                                           | Form Code                       | FORM TITLE                                                           | Note     | BALANCE COLUMNS AFFECTED |     |     |     | Trans Codes |
|                                       | NONE REQUIRED                                                                                                                 | 431                             | Expenditure Control Ledger                                           | Author   | Enc                      | Ded | Exp | Bal |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
| Detail                                | 432                                                                                                                           | Income Control Ledger           | Est                                                                  | Rec      | Coll                     | Bal |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
| NOTES                                 | 433                                                                                                                           | Income Clearance Control Ledger | Coll                                                                 | Trans    | Ref                      | Bal |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|                                       |                                                                                                                               |                                 |                                                                      |          |                          |     |     |     |             |
|                                       | Form Code                                                                                                                     | FORM TITLE                      |                                                                      | Affect   |                          |     |     |     |             |
|                                       | 451                                                                                                                           | Bank Demand Deposit Ledger      |                                                                      | Increase | Decrease                 | X   |     |     |             |
|                                       | (a) A bank deposit is to be made and a collection report prepared for the net amount of interest earned for the General Fund. |                                 |                                                                      |          |                          |     |     |     |             |

|                                       |                                                                                                                                                                                 |                                           |                                                                |            |                          |       |      |          |             |        |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------|------------|--------------------------|-------|------|----------|-------------|--------|
| TITLE                                 | Dishonored Checks are Purchased                                                                                                                                                 |                                           |                                                                |            |                          |       |      |          |             |        |
| DETAILS                               | Dishonored checks are purchased by Treasurer's check, charged to the applicable accounting entity; and returned to the cognizant agency. <sup>(a)</sup>                         |                                           |                                                                |            |                          |       |      |          |             |        |
| Source Form                           | Form Code                                                                                                                                                                       | FORM TITLE                                |                                                                |            |                          |       |      |          |             |        |
|                                       | 351                                                                                                                                                                             | Treasurer's Check Issued Summary          |                                                                |            |                          |       |      |          |             |        |
| Register                              | 417                                                                                                                                                                             | Treasurer's Check—Agency Warrant Register |                                                                |            |                          |       |      |          |             |        |
| General Ledger Control Account        | Code                                                                                                                                                                            |                                           | GENERAL CONTROL ACCOUNT TITLE                                  |            |                          |       |      |          |             |        |
|                                       | Debits                                                                                                                                                                          | Credits                                   |                                                                |            |                          |       |      |          |             |        |
|                                       | 7102                                                                                                                                                                            | 6102                                      | Accountability for Cash in Treasury<br>Cash in Demand Deposits |            |                          |       |      |          |             |        |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                                                                                                                                                                   | Form Code                                 | FORM TITLE                                                     | Note       | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |        |
|                                       |                                                                                                                                                                                 | 431                                       | Expenditure Control Ledger                                     |            | Author                   | Enc   | Ded  | Exp      | Bal         |        |
|                                       |                                                                                                                                                                                 | 432                                       | Income Control Ledger                                          |            | Est                      | Rec   | Coll | Bal      |             |        |
|                                       |                                                                                                                                                                                 | 433                                       | Income Clearance Control Ledger                                |            | Coll                     | Trans | Ref  | Bal      |             |        |
|                                       |                                                                                                                                                                                 | Detail                                    | Form Code                                                      | FORM TITLE |                          |       |      |          |             | Affect |
|                                       | 453                                                                                                                                                                             | Cash Accountability Ledger                |                                                                |            |                          |       |      | Increase | X           |        |
|                                       | 451                                                                                                                                                                             | Bank Demand Deposit Ledger                |                                                                |            |                          |       |      | Decrease | X           |        |
| NOTES                                 | (a) The agency is responsible for the collection of the returned check and preparing the needed journal voucher to account the transaction in the applicable accounting entity. |                                           |                                                                |            |                          |       |      |          |             |        |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                    |                                     |                                                                                   |      |                          |       |      |     |     |                     |
|---------------------------------------|--------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------|------|--------------------------|-------|------|-----|-----|---------------------|
| TITLE                                 | Agency Warrant Account Established                                 |                                     |                                                                                   |      |                          |       |      |     |     |                     |
| DETAILS                               | Agency warrant accounts are established, augmented or replenished. |                                     |                                                                                   |      |                          |       |      |     |     |                     |
| Source Form                           | Form Code                                                          | FORM TITLE                          |                                                                                   |      |                          |       |      |     |     |                     |
|                                       | 391                                                                | Journal Voucher                     |                                                                                   |      |                          |       |      |     |     |                     |
| Register                              | 419                                                                | General Register                    |                                                                                   |      |                          |       |      |     |     |                     |
| General Ledger Control Account        | Code                                                               |                                     | GENERAL CONTROL ACCOUNT TITLE                                                     |      |                          |       |      |     |     |                     |
|                                       | Debits                                                             | Credits                             |                                                                                   |      |                          |       |      |     |     |                     |
|                                       | 7102                                                               | 7103                                | Accountability for Cash in Treasury<br>Accountability for Agency Warrant Accounts |      |                          |       |      |     |     |                     |
| Subsidiary Ledger Transaction Control | Form Code                                                          | FORM TITLE                          |                                                                                   | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes         |
|                                       |                                                                    | 431 Expenditure Control Ledger      |                                                                                   |      | Author                   | Enc   | Ded  | Exp | Bal |                     |
|                                       |                                                                    | 432 Income Control Ledger           |                                                                                   |      | Eat                      | Rec   | Coll | Bal |     |                     |
|                                       |                                                                    | 433 Income Clearance Control Ledger |                                                                                   |      | Coll                     | Trans | Ref  | Bal |     |                     |
|                                       | Detail                                                             | Form Code                           | FORM TITLE                                                                        |      |                          |       |      |     |     |                     |
|                                       | 453                                                                | Cash Accountability Ledger          |                                                                                   |      |                          |       |      |     |     | Increase X Decrease |
|                                       | 455                                                                | Agency Warrant Account Ledger       |                                                                                   |      |                          |       |      |     |     | X                   |
| NOTES                                 |                                                                    |                                     |                                                                                   |      |                          |       |      |     |     |                     |

## TRANSACTION

## DESCRIPTION

|                                       |                                     |                                                                                        |                                                                                |      |                          |     |                 |             |     |
|---------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------|--------------------------|-----|-----------------|-------------|-----|
|                                       | TITLE                               | Auditor's Warrants are Issued                                                          |                                                                                |      |                          |     |                 |             |     |
|                                       | DETAILS                             | Warrants are drawn by the State Auditor authorizing the disbursement of treasury cash. |                                                                                |      |                          |     |                 |             |     |
|                                       | Form Code                           | FORM TITLE                                                                             |                                                                                |      |                          |     |                 |             |     |
| Source Form                           | 381                                 | Auditor's Warrant                                                                      |                                                                                |      |                          |     |                 |             |     |
| Register                              | 415                                 | Warrant Register                                                                       |                                                                                |      |                          |     |                 |             |     |
| General Ledger Control Account        | Code                                |                                                                                        | GENERAL CONTROL ACCOUNT TITLE                                                  |      |                          |     |                 |             |     |
|                                       | Debits                              | Credits                                                                                |                                                                                |      |                          |     |                 |             |     |
|                                       | 7102                                | 7201                                                                                   | Accountability for Cash in Treasury<br>Accountability for Outstanding Warrants |      |                          |     |                 |             |     |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/> | Form Code                                                                              | FORM TITLE                                                                     | Note | BALANCE COLUMNS AFFECTED |     |                 | Trans Codes |     |
|                                       | 431                                 | Expenditure Control Ledger                                                             |                                                                                |      | Author                   | Enc | Ded             | Exp         | Bal |
|                                       |                                     |                                                                                        |                                                                                |      |                          |     |                 |             |     |
|                                       | 432                                 | Income Control Ledger                                                                  |                                                                                |      | Est                      | Rec | Coll            | Bal         |     |
|                                       |                                     |                                                                                        |                                                                                |      |                          |     |                 |             |     |
| 433                                   | Income Clearance Control Ledger     |                                                                                        |                                                                                | Coll | Trans                    | Ref | Bal             |             |     |
|                                       |                                     |                                                                                        |                                                                                |      |                          |     |                 |             |     |
| Detail                                | Form Code                           | FORM TITLE                                                                             |                                                                                |      |                          |     | Affect Increase | Decrease    |     |
|                                       | 453                                 | Cash Accountability Ledger                                                             |                                                                                |      |                          |     |                 | X           |     |
|                                       | 454                                 | Outstanding Warrant Ledger                                                             |                                                                                |      |                          |     |                 | X           |     |
| NOTES                                 |                                     |                                                                                        |                                                                                |      |                          |     |                 |             |     |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|---------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------|---------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 | <b>Agency Warrants Are Issued</b>                   |                                                                                       |         |                          |       |      |     |          |             |
|                                       | Agency Warrants are issued by an authorized agency. |                                                                                       |         |                          |       |      |     |          |             |
| DETAILS                               |                                                     |                                                                                       |         |                          |       |      |     |          |             |
| Source Form                           | Form Code                                           | FORM TITLE                                                                            |         |                          |       |      |     |          |             |
|                                       | 352                                                 | Agency Warrants Issued Summary                                                        |         |                          |       |      |     |          |             |
| Register                              | 417                                                 | Treasurer's Check - Agency Warrant Summary                                            |         |                          |       |      |     |          |             |
| General Ledger Control Account        | Code                                                | GENERAL CONTROL ACCOUNT TITLE                                                         |         |                          |       |      |     |          |             |
|                                       | Debits                                              |                                                                                       | Credits |                          |       |      |     |          |             |
|                                       | 7103                                                | Accountability for Agency Warrant Accounts<br>Accountability for Outstanding Warrants |         |                          |       |      |     |          |             |
|                                       | 7201                                                |                                                                                       |         |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | Form Code                                           | FORM TITLE                                                                            | Note    | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
| NONE REQUIRED                         | 431                                                 | Expenditure Control Ledger                                                            |         | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
| Detail                                | 432                                                 | Income Control Ledger                                                                 |         | Est                      | Rec   | Coll | Bal |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
| NOTES                                 | 433                                                 | Income Clearance Control Ledger                                                       |         | Coll                     | Trans | Ref  | Bal |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|                                       |                                                     |                                                                                       |         |                          |       |      |     |          |             |
|                                       | Form Code                                           | FORM TITLE                                                                            |         |                          |       |      |     | Affect   |             |
|                                       | 453                                                 | Agency Warrant Account Ledger                                                         |         |                          |       |      |     | Increase | Decrease    |
|                                       | 454                                                 | Outstanding Warrant Ledger                                                            |         |                          |       |      |     | X        |             |

## TRANSACTION ▲ DESCRIPTION

|                                       |                                                                                           |                                           |                                                                    |      |                          |      |     |     |                                  |
|---------------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------|------|--------------------------|------|-----|-----|----------------------------------|
| TITLE                                 | Presented Warrants are Purchased                                                          |                                           |                                                                    |      |                          |      |     |     |                                  |
| DETAILS                               | Presented warrants are purchased from treasury clearing house banks by treasurer's check. |                                           |                                                                    |      |                          |      |     |     |                                  |
|                                       | Form Code                                                                                 | FORM TITLE                                |                                                                    |      |                          |      |     |     |                                  |
| Source Form                           | 351                                                                                       | Treasurer's Check Issued Summary          |                                                                    |      |                          |      |     |     |                                  |
| Register                              | 417                                                                                       | Treasurer's Check—Agency Warrant Register |                                                                    |      |                          |      |     |     |                                  |
| General Ledger Control Account        | Code                                                                                      |                                           | GENERAL CONTROL ACCOUNT TITLE                                      |      |                          |      |     |     |                                  |
|                                       | Debits                                                                                    | Credits                                   |                                                                    |      |                          |      |     |     |                                  |
|                                       | 7201                                                                                      | 6102                                      | Accountability for Outstanding Warrants<br>Cash in Demand Deposits |      |                          |      |     |     |                                  |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                                                                             | Form Code                                 | FORM TITLE                                                         | Note | BALANCE COLUMNS AFFECTED |      |     |     | Trans Codes                      |
|                                       |                                                                                           | 431                                       | Expenditure Control Ledger                                         |      | Author                   | Enc  | Ded | Exp | Bal                              |
|                                       | 432                                                                                       | Income Control Ledger                     |                                                                    | Est  | Rec                      | Coll | Bal |     |                                  |
|                                       | 433                                                                                       | Income Clearance Control Ledger           |                                                                    | Coll | Trans                    | Ref  | Bal |     |                                  |
|                                       | Detail                                                                                    | Form Code                                 | FORM TITLE                                                         |      |                          |      |     |     | Affect<br>Increase      Decrease |
|                                       |                                                                                           | 454                                       | Outstanding Warrant Ledger                                         |      |                          |      |     |     | X                                |
|                                       |                                                                                           | 451                                       | Bank Demand Deposit Ledger                                         |      |                          |      |     |     | X                                |
| NOTES                                 |                                                                                           |                                           |                                                                    |      |                          |      |     |     |                                  |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                                                   |                                           |                                                                    |      |                          |          |          |                       |      |             |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------|------|--------------------------|----------|----------|-----------------------|------|-------------|
| TITLE<br><br>DETAILS                  | <b>Presented Warrants Cashed Are Purchased</b>                                                                                    |                                           |                                                                    |      |                          |          |          |                       |      |             |
|                                       | Warrants are presented directly to the Treasurer and cashed. Cashed warrants are purchased from the cashier by Treasurer's check. |                                           |                                                                    |      |                          |          |          |                       |      |             |
| Source Form                           | Form Code                                                                                                                         | FORM TITLE                                |                                                                    |      |                          |          |          |                       |      |             |
|                                       | 351                                                                                                                               | Treasurer's Check Issued Summary          |                                                                    |      |                          |          |          |                       |      |             |
| Register                              | 417                                                                                                                               | Treasurer's Check—Agency Warrant Register |                                                                    |      |                          |          |          |                       |      |             |
| General Ledger Control Account        | Code                                                                                                                              |                                           | GENERAL CONTROL ACCOUNT TITLE                                      |      |                          |          |          |                       |      |             |
|                                       | Debits                                                                                                                            | Credits                                   |                                                                    |      |                          |          |          |                       |      |             |
|                                       | 7201                                                                                                                              | 6102                                      | Accountability for Outstanding Warrants<br>Cash in Demand Deposits |      |                          |          |          |                       |      |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                 | Form Code                                 | FORM TITLE                                                         | Note | BALANCE COLUMNS AFFECTED |          |          |                       |      | Trans Codes |
|                                       |                                                                                                                                   |                                           |                                                                    |      | Author                   | Enc      | Ded      | Exp                   | Bal  |             |
|                                       | NONE REQUIRED                                                                                                                     | 431                                       | Expenditure Control Ledger                                         |      | Est                      | Rec      | Coll     | Bal                   |      |             |
|                                       |                                                                                                                                   |                                           |                                                                    |      |                          |          |          |                       |      |             |
|                                       | Detail                                                                                                                            | Form Code                                 | FORM TITLE                                                         |      | Affect                   | Increase | Decrease |                       |      |             |
| 432                                   |                                                                                                                                   |                                           |                                                                    |      |                          |          |          | Income Control Ledger | Coll | Trans       |
| Notes                                 | 433                                                                                                                               | Income Clearance Control Ledger           |                                                                    |      |                          |          |          |                       |      |             |
|                                       | 454                                                                                                                               | Outstanding Warrant Ledger                |                                                                    |      |                          |          |          |                       | X    |             |
|                                       | 451                                                                                                                               | Bank Demand Deposit Ledger                |                                                                    |      |                          |          |          |                       | X    |             |

## TRANSACTION

## DESCRIPTION

|                                       |                                                                                                                                                                                                                                                             |                                                      |                                                                                |             |                          |       |      |          |             |     |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------|-------------|--------------------------|-------|------|----------|-------------|-----|
|                                       |                                                                                                                                                                                                                                                             | TRANSACTION                                          |                                                                                | DESCRIPTION |                          |       |      |          |             |     |
| TITLE                                 | Stop Payment Notices are Issued                                                                                                                                                                                                                             |                                                      |                                                                                |             |                          |       |      |          |             |     |
| DETAILS                               | <p>Stop payment is placed on a warrant as authorized by the State Auditor in one of two ways:</p> <ul style="list-style-type: none"> <li>(a) cancel warrant with no duplicate; or</li> <li>(b) cancel warrant and issue duplicate<sup>(a)</sup>.</li> </ul> |                                                      |                                                                                |             |                          |       |      |          |             |     |
| Source Form                           | Form Code                                                                                                                                                                                                                                                   | FORM TITLE                                           |                                                                                |             |                          |       |      |          |             |     |
|                                       | 391                                                                                                                                                                                                                                                         | Journal Voucher (supported by a Stop Payment Notice) |                                                                                |             |                          |       |      |          |             |     |
| Register                              | 419                                                                                                                                                                                                                                                         | General Ledger                                       |                                                                                |             |                          |       |      |          |             |     |
| General Ledger Control Account        | Code                                                                                                                                                                                                                                                        |                                                      | GENERAL CONTROL ACCOUNT TITLE                                                  |             |                          |       |      |          |             |     |
|                                       | Debits                                                                                                                                                                                                                                                      | Credits                                              |                                                                                |             |                          |       |      |          |             |     |
|                                       | 7201                                                                                                                                                                                                                                                        | 7102                                                 | Accountability for Outstanding Warrants<br>Accountability for Cash in Treasury |             |                          |       |      |          |             |     |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                                                                                                                                                                                                                                               | Form Code                                            | FORM TITLE                                                                     | Note        | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |     |
|                                       |                                                                                                                                                                                                                                                             | 431                                                  | Expenditure Control Ledger                                                     |             | Author                   | Enc   | Ded  | Exp      |             | Bal |
|                                       |                                                                                                                                                                                                                                                             | 432                                                  | Income Control Ledger                                                          |             | Est                      | Rec   | Coll | Bal      |             |     |
|                                       |                                                                                                                                                                                                                                                             | 433                                                  | Income Clearance Control Ledger                                                |             | Coll                     | Trans | Ref  | Bal      |             |     |
| Detail                                | Form Code                                                                                                                                                                                                                                                   | FORM TITLE                                           |                                                                                |             |                          |       |      | Affect   |             |     |
|                                       | 454                                                                                                                                                                                                                                                         | Outstanding Warrant Ledger                           |                                                                                |             |                          |       |      | Increase | X           |     |
|                                       | 453                                                                                                                                                                                                                                                         | Cash Accountability Ledger                           |                                                                                |             |                          |       |      | Decrease | X           |     |
| NOTES                                 | (a) Follow warrant issued procedure.                                                                                                                                                                                                                        |                                                      |                                                                                |             |                          |       |      |          |             |     |

## TRANSACTION

## DESCRIPTION

|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
|-----------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------|--------------------------|-----|----------|-------------|
|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
| <b>TITLE</b>                                                    |                                     | <b>Stale-dated Warrants are Cancelled</b>                                                              |                                                                                |        |                          |     |          |             |
| <b>DETAILS</b>                                                  |                                     | Stale-dated warrants are cancelled from outstanding warrants register received from the State Auditor. |                                                                                |        |                          |     |          |             |
| Form Code                                                       |                                     | FORM TITLE                                                                                             |                                                                                |        |                          |     |          |             |
| Source Form                                                     | 391                                 |                                                                                                        | Journal Voucher (supported by Stale-dated Warrants Report)                     |        |                          |     |          |             |
|                                                                 | 419                                 |                                                                                                        | General Register                                                               |        |                          |     |          |             |
| General Ledger Control Account                                  | Code                                |                                                                                                        | GENERAL CONTROL ACCOUNT TITLE                                                  |        |                          |     |          |             |
|                                                                 | Debits                              | Credits                                                                                                |                                                                                |        |                          |     |          |             |
|                                                                 | 7201                                | 7102                                                                                                   | Accountability for Outstanding Warrants<br>Accountability for Cash in Treasury |        |                          |     |          |             |
| Subsidiary Ledger Transaction Control                           | <input checked="" type="checkbox"/> | Form Code                                                                                              | FORM TITLE                                                                     | Note   | BALANCE COLUMNS AFFECTED |     |          | Trans Codes |
|                                                                 | NONE REQUIRED                       | 431                                                                                                    | Expenditure Control Ledger                                                     | Author | Enc                      | Ded | Exp      |             |
|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
| Detail                                                          | 432                                 | Income Control Ledger                                                                                  | Est                                                                            | Rec    | Coll                     | Bel |          |             |
|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
| NOTES                                                           | 433                                 | Income Clearance Control Ledger                                                                        | Coll                                                                           | Trans  | Ref                      | Bel |          |             |
|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
|                                                                 |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |
| <input checked="" type="checkbox"/>                             |                                     | Form Code                                                                                              | FORM TITLE                                                                     |        |                          |     | Affect   |             |
|                                                                 |                                     | 454                                                                                                    | Outstanding Warrant Ledger                                                     |        |                          |     | Increase | X           |
|                                                                 |                                     | 453                                                                                                    | Cash Accountability Ledger                                                     |        |                          |     | Decrease | X           |
| If the payee is later identified, a new warrant will be issued. |                                     |                                                                                                        |                                                                                |        |                          |     |          |             |

## TRANSACTION

## DESCRIPTION

|                                       |                                                              |                              |                                                                            |                          |                        |       |     |             |     |  |
|---------------------------------------|--------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------|--------------------------|------------------------|-------|-----|-------------|-----|--|
| TITLE                                 | Transfer between Accounting Entities                         |                              |                                                                            |                          |                        |       |     |             |     |  |
| DETAILS                               | A transfer between or among accounting entities is recorded. |                              |                                                                            |                          |                        |       |     |             |     |  |
| Source Form                           | Form Code                                                    | FORM TITLE                   |                                                                            |                          |                        |       |     |             |     |  |
|                                       | 331                                                          | No Warrant Transfer of Funds |                                                                            |                          |                        |       |     |             |     |  |
| Register                              | 418                                                          | No Warrant Transfer Register |                                                                            |                          |                        |       |     |             |     |  |
| General Ledger Control Account        | Code                                                         |                              | GENERAL CONTROL ACCOUNT TITLE                                              |                          |                        |       |     |             |     |  |
|                                       | Debits                                                       | Credits                      |                                                                            |                          |                        |       |     |             |     |  |
|                                       | 7102                                                         | 7102                         | Accountability for Cash in Treasury<br>Accountability for Cash in Treasury |                          |                        |       |     |             |     |  |
| ✓                                     | Form Code                                                    | FORM TITLE                   | Note                                                                       | BALANCE COLUMNS AFFECTED |                        |       |     | Trans Codes |     |  |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                                                | 431                          | Expenditure Control Ledger                                                 |                          | Author                 | Enc   | Ded | Exp         | Bal |  |
|                                       |                                                              |                              |                                                                            |                          |                        |       |     |             |     |  |
|                                       |                                                              |                              |                                                                            |                          |                        |       |     |             |     |  |
| Detail                                | Form Code                                                    | FORM TITLE                   |                                                                            | Est                      | Rec                    | Coll  | Bal |             |     |  |
|                                       |                                                              |                              |                                                                            |                          |                        |       |     |             |     |  |
|                                       |                                                              |                              |                                                                            |                          |                        |       |     |             |     |  |
| NOTES                                 | Form Code                                                    | 453                          | Income Control Ledger                                                      |                          | Coll                   | Trans | Ref | Bal         |     |  |
|                                       |                                                              |                              |                                                                            |                          |                        |       |     |             |     |  |
|                                       |                                                              |                              |                                                                            |                          |                        |       |     |             |     |  |
|                                       |                                                              | Cash Accountability Ledger   |                                                                            |                          | Affect                 |       |     |             |     |  |
|                                       |                                                              |                              |                                                                            |                          | Increase      Decrease |       |     |             |     |  |
|                                       |                                                              |                              |                                                                            |                          | X                      |       | X   |             |     |  |

## TRANSACTION ▲ DESCRIPTION

|                                       |        |                                                                                                                                                             |                                                                                   |                          |       |             |          |     |  |
|---------------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------|-------|-------------|----------|-----|--|
|                                       |        |                                                                                                                                                             |                                                                                   |                          |       |             |          |     |  |
| TITLE                                 |        | Presented Warrants are Registered                                                                                                                           |                                                                                   |                          |       |             |          |     |  |
| DETAILS                               |        | Warrants presented for payment are registered because of insufficient treasury cash and the State is charged interest on amounts registered until redeemed. |                                                                                   |                          |       |             |          |     |  |
| Form Code                             |        | FORM TITLE                                                                                                                                                  |                                                                                   |                          |       |             |          |     |  |
| Source Form                           | 391    | Journal Voucher                                                                                                                                             |                                                                                   |                          |       |             |          |     |  |
|                                       | 419    | General Register                                                                                                                                            |                                                                                   |                          |       |             |          |     |  |
| General Ledger Control Account        | Code   |                                                                                                                                                             | GENERAL CONTROL ACCOUNT TITLE                                                     |                          |       |             |          |     |  |
|                                       | Debits | Credits                                                                                                                                                     |                                                                                   |                          |       |             |          |     |  |
|                                       | 7201   | 7202                                                                                                                                                        | Accountability for Outstanding Warrants<br>Accountability for Registered Warrants |                          |       |             |          |     |  |
| Form Code                             |        | FORM TITLE                                                                                                                                                  |                                                                                   | BALANCE COLUMNS AFFECTED |       | Trans Codes |          |     |  |
| Subsidiary Ledger Transaction Control | 431    | Expenditure Control Ledger                                                                                                                                  |                                                                                   | Author                   | Enc   | Ded         | Exp      | Bal |  |
|                                       |        |                                                                                                                                                             |                                                                                   |                          |       |             |          |     |  |
|                                       | 432    | Income Control Ledger                                                                                                                                       |                                                                                   | Est                      | Rec   | Coll        | Bal      |     |  |
| Detail                                | 433    | Income Clearance Control Ledger                                                                                                                             |                                                                                   | Coll                     | Trans | Ref         | Bal      |     |  |
|                                       |        |                                                                                                                                                             |                                                                                   |                          |       |             |          |     |  |
|                                       | 454    | Outstanding Warrant Ledger                                                                                                                                  |                                                                                   |                          |       |             | Affect   |     |  |
| NOTES                                 |        |                                                                                                                                                             |                                                                                   |                          |       | Increase    | Decrease | X   |  |

|                                                                                                                                                                        |                                                                                             | TRANSACTION                               |                                                                                  | DESCRIPTION |                          |       |      |          |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------|-------------|--------------------------|-------|------|----------|-------------|
| DETAILS                                                                                                                                                                | TITLE                                                                                       | Registered Warrants are Purchased         |                                                                                  |             |                          |       |      |          |             |
|                                                                                                                                                                        | Treasury cash is sufficient and registered warrants are purchased and interest due is paid. |                                           |                                                                                  |             |                          |       |      |          |             |
| Source Form                                                                                                                                                            | Form Code                                                                                   | FORM TITLE                                |                                                                                  |             |                          |       |      |          |             |
|                                                                                                                                                                        | 351                                                                                         | Treasurer's Check Issued Summary          |                                                                                  |             |                          |       |      |          |             |
| Registrar                                                                                                                                                              | 417                                                                                         | Treasurer's Check—Agency Warrant Register |                                                                                  |             |                          |       |      |          |             |
|                                                                                                                                                                        | Code<br>Debits      Credits                                                                 |                                           | GENERAL CONTROL ACCOUNT TITLE                                                    |             |                          |       |      |          |             |
| General Ledger Control Account                                                                                                                                         | 7101                                                                                        | 6102                                      | Accountability for Treasury Cash <sup>(a)</sup>                                  |             |                          |       |      |          |             |
|                                                                                                                                                                        | 7202                                                                                        |                                           | Accountability for Registered Warrants<br>Cash in Demand Deposits <sup>(a)</sup> |             |                          |       |      |          |             |
| Subsidiary Ledger Transaction Control                                                                                                                                  | <input checked="" type="checkbox"/>                                                         | Form Code                                 | FORM TITLE                                                                       | Note        | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |
|                                                                                                                                                                        | NONE REQUIRED                                                                               | 431                                       | Expenditure Control Ledger                                                       |             | Author                   | Enc   | Ded  | Exp      | Bal         |
| Detail                                                                                                                                                                 |                                                                                             | 432                                       | Income Control Ledger                                                            |             | Est                      | Rec   | Coll | Bal      |             |
|                                                                                                                                                                        | NOTES                                                                                       | 433                                       | Income Clearance Control Ledger                                                  |             | Coll                     | Trans | Ref  | Bal      |             |
| Form Code                                                                                                                                                              |                                                                                             | FORM TITLE                                |                                                                                  |             |                          |       |      |          | Affect      |
|                                                                                                                                                                        | 451                                                                                         | Bank Demand Deposit Ledger                |                                                                                  |             |                          |       |      | Increase | X           |
|                                                                                                                                                                        | 453                                                                                         | Cash Accountability Ledger                |                                                                                  |             |                          |       |      | Decrease | X           |
| (a) The interest expense is paid and charged to the responsible accounting entity. Notice that the interest charge has been made is to be originated by the Treasurer. |                                                                                             |                                           |                                                                                  |             |                          |       |      |          |             |

## TRANSACTION

## DESCRIPTION

|                                       |  | TRANSACTION                                                            |      | DESCRIPTION                                                       |  |      |                          |      |     |     |          |             |
|---------------------------------------|--|------------------------------------------------------------------------|------|-------------------------------------------------------------------|--|------|--------------------------|------|-----|-----|----------|-------------|
| TITLE                                 |  | Bonds Sold: Long-Term Debt Fund                                        |      |                                                                   |  |      |                          |      |     |     |          |             |
| DETAILS                               |  | Bonds are sold and the principal amount of the total debt is recorded. |      |                                                                   |  |      |                          |      |     |     |          |             |
| Source Form                           |  | Form Code                                                              |      | FORM TITLE                                                        |  |      |                          |      |     |     |          |             |
| Source Form                           |  | 391                                                                    |      | Journal Voucher                                                   |  |      |                          |      |     |     |          |             |
| Register                              |  | 419                                                                    |      | General Register                                                  |  |      |                          |      |     |     |          |             |
| General Ledger Control Account        |  | Code                                                                   |      | GENERAL CONTROL ACCOUNT TITLE                                     |  |      |                          |      |     |     |          |             |
|                                       |  | Debits                                                                 |      | Credits                                                           |  |      |                          |      |     |     |          |             |
|                                       |  | 6501                                                                   | 9101 | Amounts to be Provided to Retire Long-Term Debts<br>Bonds Payable |  |      |                          |      |     |     |          |             |
| Subsidiary Ledger Transaction Control |  | Form Code                                                              |      | FORM TITLE                                                        |  | Note | BALANCE COLUMNS AFFECTED |      |     |     |          | Trans Codes |
|                                       |  | 431                                                                    |      | Expenditure Control Ledger                                        |  |      | Author                   | Enc  | Ded | Exp | Bal      |             |
|                                       |  | 432                                                                    |      | Income Control Ledger                                             |  | Est  | Rec                      | Coll | Bal |     |          |             |
|                                       |  | 433                                                                    |      | Income Clearance Control Ledger                                   |  | Coll | Trans                    | Ref  | Bal |     |          |             |
| Detail                                |  | Form Code                                                              |      | FORM TITLE                                                        |  |      |                          |      |     |     | Affect   |             |
|                                       |  |                                                                        |      |                                                                   |  |      |                          |      |     |     | Increase |             |
|                                       |  |                                                                        |      |                                                                   |  |      |                          |      |     |     | Decrease |             |
| NOTES                                 |  |                                                                        |      |                                                                   |  |      |                          |      |     |     |          |             |

|                                       |  | TRANSACTION                                                                                                                        | ▲                             | DESCRIPTION                                                                                    |                                 |     |      |             |          |     |  |
|---------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------|---------------------------------|-----|------|-------------|----------|-----|--|
| TITLE                                 |  | Sinking Fund Collections: Long-Term Debt Fund                                                                                      |                               |                                                                                                |                                 |     |      |             |          |     |  |
| DETAILS                               |  | Amounts, collected by a Sinking Fund account to be used to retire the <u>principal</u> portion of bonds outstanding, are recorded. |                               |                                                                                                |                                 |     |      |             |          |     |  |
| Source Form                           |  | Form Code                                                                                                                          | FORM TITLE                    |                                                                                                |                                 |     |      |             |          |     |  |
| Source Form                           |  | 391                                                                                                                                | Journal Voucher               |                                                                                                |                                 |     |      |             |          |     |  |
| Register                              |  | 419                                                                                                                                | General Register              |                                                                                                |                                 |     |      |             |          |     |  |
| General Ledger Control Account        |  | Code                                                                                                                               | GENERAL CONTROL ACCOUNT TITLE |                                                                                                |                                 |     |      |             |          |     |  |
|                                       |  | Debits                                                                                                                             |                               |                                                                                                |                                 |     |      | Credits     |          |     |  |
|                                       |  | 6510                                                                                                                               | 6501                          | Amounts Available in Sinking Fund Accounts<br>Amounts to be Provided to Retire Long-Term Debts |                                 |     |      |             |          |     |  |
| ✓                                     |  | Form Code                                                                                                                          | FORM TITLE                    | Note                                                                                           | BALANCE COLUMNS AFFECTED        |     |      | Trans Codes |          |     |  |
| Subsidiary Ledger Transaction Control |  | 431                                                                                                                                | Expenditure Control Ledger    |                                                                                                | Author                          | Enc | Ded  | Exp         | Bal      |     |  |
|                                       |  | NONE REQUIRED                                                                                                                      |                               | 432                                                                                            | Income Control Ledger           |     | Est  | Rec         | Coll     | Bal |  |
|                                       |  |                                                                                                                                    |                               | 433                                                                                            | Income Clearance Control Ledger |     | Coll | Trans       | Ref      | Bal |  |
| Detail                                |  | Form Code                                                                                                                          | FORM TITLE                    |                                                                                                |                                 |     |      | Affect      |          |     |  |
|                                       |  |                                                                                                                                    |                               |                                                                                                |                                 |     |      | Increase    | Decrease |     |  |
| NOTES                                 |  |                                                                                                                                    |                               |                                                                                                |                                 |     |      |             |          |     |  |

## TRANSACTION ▲ DESCRIPTION

|                                       |           |                                                                                       |                                                             |      |  |                          |       |          |          |     |             |
|---------------------------------------|-----------|---------------------------------------------------------------------------------------|-------------------------------------------------------------|------|--|--------------------------|-------|----------|----------|-----|-------------|
|                                       |           |                                                                                       |                                                             |      |  |                          |       |          |          |     |             |
| TITLE                                 |           | Bonds Principal Retired: Long-Term Debt Fund                                          |                                                             |      |  |                          |       |          |          |     |             |
| DETAILS                               |           | To record bond principal paid from a Sinking Fund account in the Long-Term Debt Fund. |                                                             |      |  |                          |       |          |          |     |             |
| Source Form                           | Form Code |                                                                                       | FORM TITLE                                                  |      |  |                          |       |          |          |     |             |
|                                       | 391       |                                                                                       | Journal Voucher                                             |      |  |                          |       |          |          |     |             |
| Register                              | 419       |                                                                                       | General Register                                            |      |  |                          |       |          |          |     |             |
|                                       | Code      |                                                                                       | GENERAL CONTROL ACCOUNT TITLE                               |      |  |                          |       |          |          |     |             |
| General Ledger Control Account        | Debits    | Credits                                                                               |                                                             |      |  |                          |       |          |          |     |             |
|                                       | 9101      | 6510                                                                                  | Bonds Payable<br>Amounts Available in Sinking Fund Accounts |      |  |                          |       |          |          |     |             |
| Form Code                             |           | FORM TITLE                                                                            |                                                             | Note |  | BALANCE COLUMNS AFFECTED |       |          |          |     | Trans Codes |
| Subsidiary Ledger Transaction Control | 431       | Expenditure Control Ledger                                                            |                                                             |      |  | Author                   | Enc   | Ded      | Exp      | Bal |             |
|                                       |           |                                                                                       |                                                             |      |  | Est                      | Rec   | Coll     | Bal      |     |             |
| Detail                                | 432       | Income Control Ledger                                                                 |                                                             |      |  | Coll                     | Trans | Ref      | Bal      |     |             |
|                                       |           |                                                                                       |                                                             |      |  | Est                      | Rec   | Coll     | Bal      |     |             |
| NOTES                                 | Form Code | FORM TITLE                                                                            |                                                             |      |  |                          |       | Affect   |          |     |             |
|                                       |           |                                                                                       |                                                             |      |  |                          |       | Increase | Decrease |     |             |

## TRANSACTION

## DESCRIPTION

|                                       |  |                                                                   |                                                                   |  |      |                          |       |      |     |     |                        |  |
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|                                       |  |                                                                   |                                                                   |  |      |                          |       |      |     |     |                        |  |
| TITLE                                 |  | Notes Issued: Long-Term Debt Fund                                 |                                                                   |  |      |                          |       |      |     |     |                        |  |
| DETAILS                               |  | Notes are issued for loans received by a State accounting entity. |                                                                   |  |      |                          |       |      |     |     |                        |  |
| Source Form                           |  | Form Code                                                         | FORM TITLE                                                        |  |      |                          |       |      |     |     |                        |  |
| Source Form                           |  | 391                                                               | Journal Voucher                                                   |  |      |                          |       |      |     |     |                        |  |
| Register                              |  | 419                                                               | General Register                                                  |  |      |                          |       |      |     |     |                        |  |
| General Ledger Control Account        |  | Code                                                              | GENERAL CONTROL ACCOUNT TITLE                                     |  |      |                          |       |      |     |     |                        |  |
|                                       |  | Debits                                                            | Credits                                                           |  |      |                          |       |      |     |     |                        |  |
|                                       |  | 6501<br>9102                                                      | Amounts to be provided to Retire Long-Term Debts<br>Notes Payable |  |      |                          |       |      |     |     |                        |  |
| Subsidiary Ledger Transaction Control |  | Form Code                                                         | FORM TITLE                                                        |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes            |  |
|                                       |  | 431                                                               | Expenditure Control Ledger                                        |  |      | Author                   | Enc   | Ded  | Exp | Bal |                        |  |
|                                       |  | 432                                                               | Income Control Ledger                                             |  |      | Est                      | Rec   | Coll | Bal |     |                        |  |
|                                       |  | 433                                                               | Income Clearance Control Ledger                                   |  |      | Coll                     | Trans | Ref  | Bal |     |                        |  |
| Detail                                |  | Form Code                                                         | FORM TITLE                                                        |  |      |                          |       |      |     |     | Affect                 |  |
|                                       |  |                                                                   |                                                                   |  |      |                          |       |      |     |     | Increase      Decrease |  |
| NOTES                                 |  |                                                                   |                                                                   |  |      |                          |       |      |     |     |                        |  |

## **TRANSACTION**

## **DESCRIPTION**

|                                       |           | TRANSACTION                                                                                                                        | ▲                                                                                              | DESCRIPTION |      |                          |          |          |     |     |             |  |  |  |  |
|---------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------|------|--------------------------|----------|----------|-----|-----|-------------|--|--|--|--|
| TITLE                                 |           | Sinking Fund Collections: Long-Term Debt Fund                                                                                      |                                                                                                |             |      |                          |          |          |     |     |             |  |  |  |  |
| DETAILS                               |           | Amounts, collected by a Sinking Fund account to be used to retire the <u>principal</u> portion of notes outstanding, are recorded. |                                                                                                |             |      |                          |          |          |     |     |             |  |  |  |  |
| Source Form                           | Form Code | FORM TITLE                                                                                                                         |                                                                                                |             |      |                          |          |          |     |     |             |  |  |  |  |
| Register                              | 391       | Journal Voucher                                                                                                                    |                                                                                                |             |      |                          |          |          |     |     |             |  |  |  |  |
| General Ledger Control Account        | Code      | GENERAL CONTROL ACCOUNT TITLE                                                                                                      |                                                                                                |             |      |                          |          |          |     |     |             |  |  |  |  |
|                                       | Debits    | Credits                                                                                                                            |                                                                                                |             |      |                          |          |          |     |     |             |  |  |  |  |
|                                       | 6510      | 6501                                                                                                                               | Amounts available in Sinking Fund Accounts<br>Amounts to be provided to Retire Long-Term Debts |             |      |                          |          |          |     |     |             |  |  |  |  |
| Subsidiary Ledger Transaction Control | Form Code | FORM TITLE                                                                                                                         |                                                                                                |             | Note | BALANCE COLUMNS AFFECTED |          |          |     |     | Trans Codes |  |  |  |  |
| Detail                                | 431       | Expenditure Control Ledger                                                                                                         |                                                                                                |             |      | Author                   | Enc      | Ded      | Exp | Bal |             |  |  |  |  |
|                                       | 432       | Income Control Ledger                                                                                                              |                                                                                                |             |      | Est                      | Rec      | Coll     | Bal |     |             |  |  |  |  |
| NOTES                                 | 433       | Income Clearance Control Ledger                                                                                                    |                                                                                                |             |      | Coll                     | Trans    | Ref      | Bal |     |             |  |  |  |  |
|                                       | Form Code | FORM TITLE                                                                                                                         |                                                                                                |             |      | Affect                   | Increase | Decrease |     |     |             |  |  |  |  |

## TRANSACTION

## DESCRIPTION

|                                       |                               |                                                                                       |                            |      |                          |          |          |     |             |
|---------------------------------------|-------------------------------|---------------------------------------------------------------------------------------|----------------------------|------|--------------------------|----------|----------|-----|-------------|
|                                       |                               | TITLE                                                                                 |                            |      |                          |          |          |     |             |
|                                       |                               | Note Principal Retired: Long-Term Debt Fund                                           |                            |      |                          |          |          |     |             |
| DETAILS                               |                               | To record note principal paid from a Sinking Fund account in the Long-Term Debt Fund. |                            |      |                          |          |          |     |             |
| Source Form                           | Form Code                     | FORM TITLE                                                                            |                            |      |                          |          |          |     |             |
|                                       | 391                           | Journal Voucher                                                                       |                            |      |                          |          |          |     |             |
| Register                              | 419                           | General Register                                                                      |                            |      |                          |          |          |     |             |
|                                       | GENERAL CONTROL ACCOUNT TITLE |                                                                                       |                            |      |                          |          |          |     |             |
| General Ledger Control Account        | Code                          |                                                                                       |                            |      |                          |          |          |     |             |
|                                       | Debits                        | Credits                                                                               |                            |      |                          |          |          |     |             |
|                                       | 9102                          | Notes Payable                                                                         |                            |      |                          |          |          |     |             |
|                                       | 6510                          | Amounts Available in Sinking Fund Accounts                                            |                            |      |                          |          |          |     |             |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                 | Form Code                                                                             | FORM TITLE                 | Note | BALANCE COLUMNS AFFECTED |          |          |     | Trans Codes |
|                                       |                               | 431                                                                                   | Expenditure Control Ledger |      | Author                   | Enc      | Ded      | Exp |             |
|                                       | 432                           | Income Control Ledger                                                                 |                            | Est  | Rec                      | Coll     | Bal      |     |             |
|                                       | 433                           | Income Clearance Control Ledger                                                       |                            | Coll | Trans                    | Ref      | Bal      |     |             |
| Detail                                | Form Code                     | FORM TITLE                                                                            |                            |      |                          | Affect   |          |     |             |
|                                       |                               |                                                                                       |                            |      |                          | Increase | Decrease |     |             |
| NOTES                                 |                               |                                                                                       |                            |      |                          |          |          |     |             |

| TITLE                                 |  | General Fixed Asset Fund: Assets Recorded                                                                                               |                            |                               |                          |       |      |     |          |             |  |  |
|---------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------|--------------------------|-------|------|-----|----------|-------------|--|--|
| DETAILS                               |  | Expenditures for equipment or capital outlay recorded in specified accounting entities are capitalized in the General Fixed Asset Fund. |                            |                               |                          |       |      |     |          |             |  |  |
| Source Form                           |  | Form Code                                                                                                                               | FORM TITLE                 |                               |                          |       |      |     |          |             |  |  |
|                                       |  | 391                                                                                                                                     | Journal Voucher            |                               |                          |       |      |     |          |             |  |  |
| Register                              |  | 419                                                                                                                                     | General Register           |                               |                          |       |      |     |          |             |  |  |
| General Ledger Control Account        |  | GENERAL CONTROL ACCOUNT TITLE                                                                                                           |                            |                               |                          |       |      |     |          |             |  |  |
|                                       |  | Code                                                                                                                                    |                            |                               |                          |       |      |     |          |             |  |  |
|                                       |  | Debits                                                                                                                                  | Credits                    |                               |                          |       |      |     |          |             |  |  |
|                                       |  | 6401                                                                                                                                    |                            | Land                          |                          |       |      |     |          |             |  |  |
|                                       |  | 6402                                                                                                                                    |                            | Buildings                     |                          |       |      |     |          |             |  |  |
|                                       |  | 6403                                                                                                                                    |                            | Other Improvements            |                          |       |      |     |          |             |  |  |
|                                       |  | 6404                                                                                                                                    |                            | Equipment                     |                          |       |      |     |          |             |  |  |
|                                       |  | 6405                                                                                                                                    |                            | Other Fixed Assets            |                          |       |      |     |          |             |  |  |
|                                       |  | 6406                                                                                                                                    |                            | Construction Work in Progress |                          |       |      |     |          |             |  |  |
| 8101                                  |  | General Fund Fixed Asset Investments                                                                                                    |                            |                               |                          |       |      |     |          |             |  |  |
| 8102                                  |  | Earmarked Revenue Fund Fixed Asset Investments                                                                                          |                            |                               |                          |       |      |     |          |             |  |  |
| 8104                                  |  | Federal and Private Revenue Fund Fixed Asset Investments                                                                                |                            |                               |                          |       |      |     |          |             |  |  |
| 8106                                  |  | Bonds Proceeds and Insurance Clearance Fund Fixed Asset Investments                                                                     |                            |                               |                          |       |      |     |          |             |  |  |
| 8107                                  |  | Revolving Fund Fixed Asset Investments                                                                                                  |                            |                               |                          |       |      |     |          |             |  |  |
| Subsidiary Ledger Transaction Control |  | Form Code                                                                                                                               | FORM TITLE                 | Note                          | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |  |  |
|                                       |  | 431                                                                                                                                     | Expenditure Control Ledger |                               | Author                   | Enc   | Ded  | Exp | Bal      |             |  |  |
|                                       |  | 432                                                                                                                                     | Income Control Ledger      |                               | Est                      | Rac   | Coll | Bal |          |             |  |  |
|                                       |  | None                                                                                                                                    | Required                   |                               |                          |       |      |     |          |             |  |  |
|                                       |  | 433                                                                                                                                     |                            |                               | Coll                     | Trans | Ref  | Bal |          |             |  |  |
|                                       |  | Form Code                                                                                                                               | FORM TITLE                 |                               |                          |       |      |     |          | Affect      |  |  |
|                                       |  |                                                                                                                                         |                            |                               |                          |       |      |     | Increase | Decrease    |  |  |
|                                       |  | Detail                                                                                                                                  |                            |                               |                          |       |      |     |          |             |  |  |
|                                       |  | NOTES                                                                                                                                   |                            |                               |                          |       |      |     |          |             |  |  |

#### TRANSACTION

## **DESCRIPTION**

|                                |                                                                                         | TRANSACTION                     |                                                                     | ▲ | DESCRIPTION              |       |      |             |          |          |
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| TITLE                          |                                                                                         |                                 |                                                                     |   |                          |       |      |             |          |          |
| DETAILS                        | General fixed assets, sold or liquidated, are recorded in the General Fixed Asset Fund. |                                 |                                                                     |   |                          |       |      |             |          |          |
| Source Form                    | Form Code                                                                               | FORM TITLE                      |                                                                     |   |                          |       |      |             |          |          |
|                                | 391                                                                                     | Journal Voucher                 |                                                                     |   |                          |       |      |             |          |          |
| Register                       | 419                                                                                     | General Register                |                                                                     |   |                          |       |      |             |          |          |
| General Ledger Control Account | Code                                                                                    | GENERAL CONTROL ACCOUNT TITLE   |                                                                     |   |                          |       |      |             |          |          |
|                                | Debits                                                                                  | Credits                         |                                                                     |   |                          |       |      |             |          |          |
| 8101                           |                                                                                         |                                 | General Fund Fixed Asset Investments                                |   |                          |       |      |             |          |          |
| 8102                           |                                                                                         |                                 | Earmarked Revenue Fund Fixed Asset Investments                      |   |                          |       |      |             |          |          |
| 8104                           |                                                                                         |                                 | Federal and Private Revenue Fund Fixed Asset Investments            |   |                          |       |      |             |          |          |
| 8106                           |                                                                                         |                                 | Bonds Proceeds and Insurance Clearance Fund Fixed Asset Investments |   |                          |       |      |             |          |          |
| 8107                           |                                                                                         |                                 | Revolving Fund Fixed Asset Investments                              |   |                          |       |      |             |          |          |
|                                | 6401                                                                                    |                                 | Land                                                                |   |                          |       |      |             |          |          |
|                                | 6402                                                                                    |                                 | Buildings                                                           |   |                          |       |      |             |          |          |
|                                | 6403                                                                                    |                                 | Other Improvements                                                  |   |                          |       |      |             |          |          |
|                                | 6405                                                                                    |                                 | Other Fixed Assets                                                  |   |                          |       |      |             |          |          |
| Subsidiary Ledger Transaction  | Form Code                                                                               | FORM TITLE                      |                                                                     |   | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |          |
|                                |                                                                                         |                                 |                                                                     |   | Author                   | Enc   | Ded  | Exp         | Bal      |          |
| NONE REQUIRED                  | 431                                                                                     | Expenditure Control Ledger      |                                                                     |   |                          |       |      |             |          |          |
|                                | 432                                                                                     | Income Control Ledger           |                                                                     |   | Est                      | Rec   | Coll | Bal         |          |          |
| Detail                         | 433                                                                                     | Income Clearance Control Ledger |                                                                     |   | Coll                     | Trans | Ref  | Bal         |          |          |
|                                | Form Code                                                                               | FORM TITLE                      |                                                                     |   |                          |       |      | Affect      | Increase | Decrease |
| NOTES                          |                                                                                         |                                 |                                                                     |   |                          |       |      |             |          |          |

## TRANSACTION

## DESCRIPTION

|                                              |                                                                            |                                      |         |                                 |     |      |       |     |                    |                        |
|----------------------------------------------|----------------------------------------------------------------------------|--------------------------------------|---------|---------------------------------|-----|------|-------|-----|--------------------|------------------------|
| <b>TITLE</b>                                 | <b>General Fixed Assets: Allocation</b>                                    |                                      |         |                                 |     |      |       |     |                    |                        |
| <b>DETAILS</b>                               | Construction Work in Progress is transferred to more descriptive accounts. |                                      |         |                                 |     |      |       |     |                    |                        |
| <b>Source Form</b>                           | Form Code                                                                  | <b>FORM TITLE</b>                    |         |                                 |     |      |       |     |                    |                        |
|                                              | 391                                                                        | Journal Voucher                      |         |                                 |     |      |       |     |                    |                        |
| <b>Register</b>                              | 419                                                                        | General Register                     |         |                                 |     |      |       |     |                    |                        |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                | <b>GENERAL CONTROL ACCOUNT TITLE</b> |         |                                 |     |      |       |     |                    |                        |
|                                              | Debits                                                                     |                                      | Credits |                                 |     |      |       |     |                    |                        |
|                                              | 6402                                                                       |                                      |         | Buildings                       |     |      |       |     |                    |                        |
|                                              | 6403                                                                       |                                      |         | Other Improvements              |     |      |       |     |                    |                        |
|                                              | 6404                                                                       |                                      |         | Equipment                       |     |      |       |     |                    |                        |
|                                              | 6405                                                                       |                                      |         | Other Fixed Assets              |     |      |       |     |                    |                        |
|                                              | 6406                                                                       |                                      |         | Construction Work in Progress   |     |      |       |     |                    |                        |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> Form Code                              | <b>FORM TITLE</b>                    | Note    | <b>BALANCE COLUMNS AFFECTED</b> |     |      |       |     | <b>Trans Codes</b> |                        |
|                                              |                                                                            |                                      |         | Author                          | Enc | Ded  | Exp   | Bal |                    |                        |
|                                              | 431                                                                        | Expenditure Control Ledger           |         |                                 |     |      |       |     |                    |                        |
|                                              | 432                                                                        | Income Control Ledger                |         | Est                             | Rec | Coll | Bal   |     |                    |                        |
|                                              | 433                                                                        | Income Clearance Control Ledger      |         |                                 |     | Coll | Trans | Ref | Bal                |                        |
| <b>Detail</b>                                | <b>Form Code</b>                                                           | <b>FORM TITLE</b>                    |         |                                 |     |      |       |     |                    | Affect                 |
|                                              |                                                                            |                                      |         |                                 |     |      |       |     |                    | Increase      Decrease |
| <b>NOTES</b>                                 |                                                                            |                                      |         |                                 |     |      |       |     |                    |                        |

#### **GENERAL LEDGER CONTROL ACCOUNT SUMMARY**

The control accounts included in the General Ledger Control Account Summary are those identified in Volume One Chapter 6 -- Information and Control Core.

Each control account will be individually identified as an integral part of the information and control core. They are analyzed also in the summary to provide a convenient source of reference regarding each accounts' usage in an operational environment.

## CONTROL ACCOUNT INDEX

| <u>CODE</u> | <u>TITLE</u>                               |
|-------------|--------------------------------------------|
| 1101        | Cash Change Funds                          |
| 1102        | Imprest Cash Funds                         |
| 1103        | Agency Warrant Account                     |
| 1104        | Treasury Cash Clearing                     |
| 1105        | Cash in Treasury                           |
| 1201        | Accounts Receivable—Income                 |
| 1202        | Accounts Receivable—Trade                  |
| 1203        | Accounts Receivable—Expenditure Abatements |
| 1204        | Accounts Receivable—Dishonored Checks      |
| 1205        | Advances Receivable                        |
| 1301        | Due From State Funds                       |
| 1302        | Due From Federal Government                |
| 1303        | Due From Local Agencies                    |
| 1401        | Coupons Submitted for Collection           |
| 1402        | Securities Submitted for Collection        |
| 1403        | Condemnation Deposits                      |
| 1501        | Inter-Entity Loans Receivable              |
| 1601        | Mortgages                                  |
| 1602        | Federal Securities at Par                  |
| 1603        | Federal Securities at Cost                 |
| 1604        | State Securities at Par                    |
| 1605        | State Securities at Cost                   |
| 1606        | Local Government Securities at Par         |
| 1607        | Local Government Securities at Cost        |
| 1608        | Other Investments at Par                   |
| 1609        | Other Investments at Cost                  |
| 1610        | Unamortized Premiums                       |
| 1611        | Interest Purchased                         |
| 1701        | Land                                       |
| 1702        | Buildings                                  |
| 1703        | Other Improvements                         |
| 1704        | Equipment                                  |
| 1705        | Other Fixed Assets                         |
| 1706        | Construction Work in Progress              |

| <u>CODE</u> | <u>TITLE</u>                                    |
|-------------|-------------------------------------------------|
| 1707        | Accumulated Depreciation—Buildings              |
| 1708        | Accumulated Depreciation—Other Improvements     |
| 1709        | Accumulated Depreciation—Equipment              |
| 1710        | Accumulated Depreciation—Other Fixed Assets     |
| 1801        | Property Held in Trust                          |
| 1802        | Merchandise Inventory                           |
| 1803        | Encumbrances                                    |
| 1901        | Expense Advances to Employees                   |
| 1902        | Transfers to the Construction Advance Account   |
| 1903        | Advances to Fiscal Agents                       |
| 1904        | Other Advances                                  |
| 1905        | Other Prepayments                               |
| 2101        | Accounts Payable                                |
| 2102        | Inter-Entity Loans Payable                      |
| 2201        | Accountability for Advances                     |
| 2301        | Accrued Support Expenditures                    |
| 2302        | Accrued Capital Outlay Expenditures             |
| 2303        | Accrued State Aid and Benefits                  |
| 2304        | Accrued Local Assistance Expenditures           |
| 2305        | Accrued State Grants                            |
| 2306        | Accrued Federal Grant Transfers                 |
| 2307        | Accrued Fiduciary Disbursements                 |
| 2308        | Accrued Operating Expenses                      |
| 2309        | Accrued Transfers—Out                           |
| 2310        | Accrued Income Refunds                          |
| 2311        | Accrued Income Refunds—Clearance                |
| 2315        | Accrued Disbursements—Other                     |
| 2401        | Reserve for Accounts Receivable—Income          |
| 2402        | Reserve for Advances Receivable                 |
| 2403        | Reserve for Encumbrances                        |
| 2501        | Unaccumulated Bond Discounts                    |
| 2502        | Unallocated Bond Interest Sold                  |
| 2503        | Accountability for Stale-Dated Warrants         |
| 3101        | Estimated Revenue                               |
| 3102        | Estimated Operating Income                      |
| 3103        | Estimated Federal Grant and Cost Sharing Income |
| 3104        | Estimated Private Grant Income                  |

| <b>CODE</b> | <b>TITLE</b>                                  |
|-------------|-----------------------------------------------|
| 3105        | Estimated Interest Income                     |
| 3106        | Estimated Investment Earnings                 |
| 3107        | Estimated Fiduciary Income                    |
| 3108        | Estimated Pro-Rata Income                     |
| 3109        | Estimated Bond Proceeds                       |
| 3110        | Estimated Asset Sale Proceeds                 |
| 3111        | Revenue Appropriations                        |
| 3112        | Estimated Income Collections Clearing – State |
| 3113        | Estimated Income Collections Clearing – Other |
| 3114        | Estimated Reimbursements                      |
| 3115        | Estimated Sinking Fund Revenue                |
| 3116        | Estimated Sinking Fund Contributions          |
| 3117        | Estimated Excess Sinking Fund Transfers       |
| 3118        | Estimated Income – Other                      |
| 3201        | Support Appropriations                        |
| 3202        | Capital Outlay Appropriations                 |
| 3203        | State Aid and Benefit Appropriations          |
| 3204        | Local Assistance Appropriations               |
| 3205        | Authorized State Grants                       |
| 3206        | Anticipated Federal Grant Transfers           |
| 3207        | Authorized Fiduciary Disbursements            |
| 3208        | Authorized Operating Expenses                 |
| 3209        | Authorized Transfers–Out                      |
| 3210        | Anticipated Income Refunds                    |
| 3211        | Anticipated Income Refunds – Clearance        |
| 3212        | Authorized Bond Retirement Disbursements      |
| 3213        | Authorized Bond Interest Expense              |
| 3214        | Anticipated Fiscal Agent Fees                 |
| 3215        | Appropriations – Other                        |
| 3216        | Anticipated Expenditure Allocations           |
| 4101        | Fund Balance – General                        |
| 4201        | Fund Balance – Special Trusts                 |
| 4301        | Working Capital Advanced                      |
| 5101        | Revenue                                       |
| 5102        | Operating Income                              |
| 5103        | Federal Grant and Cost Sharing Income         |
| 5104        | Private Grant Income                          |

| <u>CODE</u> | <u>TITLE</u>                        |
|-------------|-------------------------------------|
| 5105        | Interest Income                     |
| 5106        | Investment Earnings                 |
| 5107        | Fiduciary Income                    |
| 5108        | Pro-Rata Income                     |
| 5109        | Bond Proceeds                       |
| 5110        | Asset Sale Proceeds                 |
| 5111        | Revenue Appropriations              |
| 5112        | Income Collections Clearing — State |
| 5113        | Income Collections Clearing — Other |
| 5114        | Reimbursements                      |
| 5115        | Sinking Fund Revenue                |
| 5116        | Sinking Fund Contributions          |
| 5117        | Excess Sinking Fund Transfers       |
| 5118        | Income—Other                        |
| 5201        | Support Expenditures                |
| 5202        | Capital Outlay Expenditures         |
| 5203        | State Aid and Benefit Expenditures  |
| 5204        | Local Assistance Expenditures       |
| 5205        | State Grants                        |
| 5206        | Federal Grant Transfers             |
| 5207        | Fiduciary Disbursements             |
| 5208        | Operating Expenses                  |
| 5209        | Transfers—Out                       |
| 5210        | Income Refunds                      |
| 5211        | Income Refunds — Clearance          |
| 5212        | Bond Principal Payments             |
| 5213        | Interest Expense                    |
| 5214        | Fiscal Agent Fees                   |
| 5215        | Disbursements — Other               |
| 5216        | Prior Year Expenditure Adjustments  |
| 6101        | Cash on Hand                        |
| 6102        | Cash in Demand Deposits             |
| 6201        | Cash in Time Deposits               |
| 6202        | Cash With U.S. Treasury             |
| 6301        | Investments at Cost                 |
| 6302        | Purchased Interest                  |

| <u>CODE</u> | <u>TITLE</u>                                                       |
|-------------|--------------------------------------------------------------------|
| 6401        | Land                                                               |
| 6402        | Buildings                                                          |
| 6403        | Other Improvements                                                 |
| 6404        | Equipment                                                          |
| 6405        | Other Fixed Assets                                                 |
| 6406        | Construction Work in Progress                                      |
| 6501        | Amounts to be Provided to Retire Long-Term Debts                   |
| 6510        | Amounts Available in Skimming Fund Accounts                        |
| 7101        | Accountability for Treasury Cash Clearing                          |
| 7102        | Accountability for Cash in Treasury                                |
| 7103        | Accountability for Agency Warrant Accounts                         |
| 7201        | Accountability for Outstanding Warrants                            |
| 7202        | Accountability for Registered Warrants                             |
| 8101        | General Fund Fixed Asset Investments                               |
| 8102        | Earmarked Revenue Fund Fixed Asset Investments                     |
| 8104        | Federal and Private Revenue Fund Fixed Asset Investments           |
| 8106        | Bond Proceeds and Insurance Clearance Fund Fixed Asset Investments |
| 8107        | Revolving Fund Fixed Asset Investment                              |
| 9101        | Bonds Payable                                                      |
| 9102        | Notes Payable                                                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                           | 1101                                        |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Account Title                          | Cash Change Funds                                                                                                                                                                         | Account Number                              |
| Description                            | Identifies monies withdrawn from the Treasury to be used to provide change needed to conduct cashiering operations.                                                                       |                                             |
|                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                  | X<br>Debit<br>Credit                        |
| Subsidiary Ledgers                     | Agencies are required to maintain a file regarding to whom each change fund is assigned and the amount thereof.                                                                           |                                             |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                           |                                             |
| Debits                                 |                                                                                                                                                                                           | Credits                                     |
| C111—Cash Change Funds: Established    |                                                                                                                                                                                           | C112—Cash Change Fund: Returned to Treasury |
| Notes                                  | <p>Approval to establish a change fund must be obtained from the Department of Administration. Periodic internal audits are to be made to determine that the change funds are intact.</p> |                                             |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1102

Account  
Title

► Imprest Cash Funds

Account  
Number ▲*Description*

Identifies monies withdrawn from the Treasury to make relatively small cash purchases. Accountability for imprest cash funds is made up, at any particular point in time, by cash on hand and authorized paid-outs. Imprest cash funds are replenished periodically through submission of claims summarizing authorized paid-outs.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

*Subsidiary  
Ledgers*

Ledger cards are to be maintained by the agency identifying to whom each cash purchase fund is assigned.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

C121—Imprest Cash Purchase Funds: Established

C123—Imprest Cash Purchase Funds: Returned to Treasury

*Notes*

*Approval to establish cash purchase funds must be obtained from the Department of Administration. Amounts withdrawn are to be held to an absolute minimum to avoid unnecessarily withdrawing investable cash from the Treasury.*

*The permitted usage of cash purchase funds is described in the Administration Manual.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                        | 1103           |
|----------------------------------------|------------------------|----------------|
| Account Title                          | Agency Warrant Account | Account Number |

|                    |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                              |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Description        | Identifies amounts of cash in Treasury set aside against which authorized agencies write warrants. Agency warrants are redeemed in essentially the same manner as are regular warrants. Agency warrant accounts are reduced by the amount of agency warrants and replenished periodically by Journal Vouchers detailing amounts disbursed and, thereby, justifying the replenishment. |                                                                              |
|                    | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                              | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers | None                                                                                                                                                                                                                                                                                                                                                                                  |                                                                              |

#### TYPICAL ACCOUNT TRANSACTIONS

| Debits                                                                               | Credits                                                                                                    |
|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| C201—Agency Warrant Account: Established<br>C204—Agency Warrant Account: Replenished | C202—Agency Warrants Are Issued: Standard<br>C203—Agency Warrants Issued: Clearance Account Income Refunds |

|       |                                                                                                                                                                                                                                                                                               |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Notes | <p><i>Correlates with Account 7103, Accountability for Agency Warrant Accounts, maintained in the Treasurer's Accountability Fund.</i></p> <p><i>The establishment of Agency Warrant Accounts is subject to the approval of the State Treasurer and the Department of Administration.</i></p> |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                      |                                                                                                                                                                                                     |                                       | 1104            |  |  |
|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------|--|--|
| Account Title                                                               | ► Treasury Cash Clearing                                                                                                                                                                            | Account Number ▲                      |                 |  |  |
| Description                                                                 | Identifies amounts deposited in commercial banks to the credit of the State Treasurer's account which have not yet been officially receipted by the State Treasurer into the State Treasury System. |                                       |                 |  |  |
| Subsidiary Ledgers                                                          | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                            | X                                     | Debit<br>Credit |  |  |
| Form 441 – Cash Clearing Ledger                                             |                                                                                                                                                                                                     |                                       |                 |  |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                |                                                                                                                                                                                                     |                                       |                 |  |  |
| Debits                                                                      |                                                                                                                                                                                                     | Credits                               |                 |  |  |
| B311–Income Collections Deposited: Standard                                 |                                                                                                                                                                                                     | B391–Collections: Treasurer's Receipt |                 |  |  |
| B312–Income Collections Deposited: Enterprise Accounts                      |                                                                                                                                                                                                     |                                       |                 |  |  |
| B313–Income Collections Deposited: Income Collections Clearing Account      |                                                                                                                                                                                                     |                                       |                 |  |  |
| B314–Bonds Sold: Bond Proceeds Recorded                                     |                                                                                                                                                                                                     |                                       |                 |  |  |
| B315–Sinking Fund: Collections                                              |                                                                                                                                                                                                     |                                       |                 |  |  |
| B316–Collection: Mortgage/Interest Payments                                 |                                                                                                                                                                                                     |                                       |                 |  |  |
| B317–Bond Interest Sold: Deposited                                          |                                                                                                                                                                                                     |                                       |                 |  |  |
| B321–Expenditure Abatement Collections Deposited: Standard                  |                                                                                                                                                                                                     |                                       |                 |  |  |
| B322–Expenditure Abatement Collections Deposited: Clearance Account Refunds |                                                                                                                                                                                                     |                                       |                 |  |  |
| B331–Amounts Due From Other Entities Collected and Deposited                |                                                                                                                                                                                                     |                                       |                 |  |  |
| B351–Bond Retirement: Cash Returned by Fiscal Agents                        |                                                                                                                                                                                                     |                                       |                 |  |  |
| B361–Property Sold: Enterprise Type Account                                 |                                                                                                                                                                                                     |                                       |                 |  |  |
| B465–Disposition is made of Condemnation Deposits: Non-Enterprise           |                                                                                                                                                                                                     |                                       |                 |  |  |
| C112–Cash Change Fund–Returned to Treasury                                  |                                                                                                                                                                                                     |                                       |                 |  |  |
| C123–Imprest Cash Purchasing Fund–Returned to Treasury                      |                                                                                                                                                                                                     |                                       |                 |  |  |
| C302–Dishonored Check: Redeposited                                          |                                                                                                                                                                                                     |                                       |                 |  |  |
| C402–Expense Advances: Repayment                                            |                                                                                                                                                                                                     |                                       |                 |  |  |
| Notes                                                                       | Correlates with Account 7101 – Accountability for Treasury Cash Clearing maintained in the Treasurer's Accountability Fund.                                                                         |                                       |                 |  |  |
|                                                                             | CONTINUED**                                                                                                                                                                                         |                                       |                 |  |  |

**TYPICAL ACCOUNT TRANSACTIONS (CON'T.)**

| DEBITS                                                             | CREDITS |
|--------------------------------------------------------------------|---------|
| C603—Construction Advances: Received From Treasury Funds Account   |         |
| C801—Securities Liquidated: Cost Basis                             |         |
| C802—Securities Liquidated: State-Owned Securities Valued at Par   |         |
| C803—Coupons Liquidated                                            |         |
| C804—Securities and Coupons Submitted for Collection are Collected |         |
| B444—Warrant Claim: Accounts Payable                               |         |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                | 1105            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                   | Cash in Treasury                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Account Number |                 |
| Description                                                                                                                                                                                                                                                                                                                                                                     | Identifies the amount of an accounting entities cash account held by the State Treasurer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                |                 |
|                                                                                                                                                                                                                                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | X              | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                              | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |                 |
| Debits                                                                                                                                                                                                                                                                                                                                                                          | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                |                 |
| B315—Sinking Fund: Collections<br>B341—Inter-Entity Loans: Received<br>B391—Collections: Treasurer's Receipt<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C501—Transfers: Received by Payroll Revolving Account<br>C502—Transfers: Received by Warrant Clearance Account (Claims)<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts | B411—Warrant Claims: Standard Disbursements<br>B412—Warrant Claims: Miscellaneous Assets/Pre-payments<br>B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br>B414—Warrant Claims: Non-Budgeted Income Refunds<br>B415—Warrant Claims: Income Refunds(Clearance)<br>B421—Payroll Claim: Non-Central Payroll<br>B431—Warrant Claims: Short-Term Investments<br>B432—Warrant Claims: Long-Term Investments<br>B441—Bond Principal and Interest Payments: Sinking Fund Account<br>B442—Warrant Claim: Condemnation Deposit<br>B443—Warrant Claims: Prior Year Accrual Liquidations<br>B444—Warrant Claim: Accounts Payable<br>B451—Bond Retirement: Fiscal Agent Fees<br>B452—Bond Retirement: Transfers to Fiscal Agents<br>B453—Treasurer's Interest Charges<br>B461—Transfers: To Payroll Revolving Account<br>B462—Authorized Transfers:Out<br>B463—Inter-Entity Invoice: Paid<br>B464—Inter-Entity Loans: Made |                |                 |
| Notes                                                                                                                                                                                                                                                                                                                                                                           | Correlates with Account 7102 – Accountability for Treasury Cash, recorded in the Treasurer's Accountability Fund.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                |                 |
|                                                                                                                                                                                                                                                                                                                                                                                 | CONTINUED**                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |                 |

**TYPICAL ACCOUNT TRANSACTIONS (CON'T.)**

| <b>DEBITS</b> | <b>CREDITS</b>                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | B466—Inter-Entity Loans Repaid<br>C111—Cash Change Funds: Established<br>C121—Imprest Cash Purchase Funds: Established<br>C122—Imprest Cash Purchase Funds:<br>Replenished<br>C201—Agency Warrant Account: Established<br>C204—Agency Warrants Account: Replenished<br>C301—Dishonored Checks: Established<br>C401—Expense Advances: Issued<br>C503—Warrants Issued<br>C602—Construction Advances: Made |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1201

Account  
Title

► Accounts Receivable—Income

Account  
Number ▲

Description

Identifies amounts billed by non-enterprise accounting entities wherein applicable amounts collected will be accounted in the income group—excluding account 5102 – Operating Income. Amounts recorded in this account are fully reserved in Account 2401 – Reserve for Accounts Receivable—Income.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Receivable)

Form 442 – Accounts Receivable Ledger

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B211—Income Receivables: Non-Enterprise

B311—Income Collections Deposited: Standard  
 B313—Income Collections Deposited: Income Collections Clearing Accounts

Notes

*The cancellation of all Accounts Receivables require the approval of the Department of Administration.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY       |                                                                                                                                                | 1202                                                   |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Account Title                                | ► Accounts Receivable—Trade                                                                                                                    | ▲ Account Number ▲                                     |
| Description                                  | Identifies amounts billed by enterprise-type accounting entities wherein the offset is properly accountable in Account 5102 – Operating Income |                                                        |
|                                              | NORMAL ACCOUNT BALANCE ►                                                                                                                       | X Debit<br>Credit                                      |
| Subsidiary Ledgers                           | Form 432 – Income Control Ledger (Receivable)<br>Form 442 – Accounts Receivable Ledger                                                         |                                                        |
| TYPICAL ACCOUNT TRANSACTIONS                 |                                                                                                                                                |                                                        |
| Debits                                       |                                                                                                                                                | Credits                                                |
| B212—Income Receivables: Enterprise Accounts |                                                                                                                                                | B312—Income Collections Deposited: Enterprise Accounts |
| Notes                                        | <i>The cancellation of all Accounts Receivables require the approval of the Department of Administration.</i>                                  |                                                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY              |                                                                                                                                                                                                                    | 1203             |   |       |  |        |
|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---|-------|--|--------|
| Account Title                                       | ► Accounts Receivable—Expenditure Abatements                                                                                                                                                                       | Account Number ▲ |   |       |  |        |
| Description                                         | Identifies amounts billed in behalf of an accounting entity to recover amounts erroneously expended. Amounts billed are to be credited to an account or accounts in the disbursement group.                        |                  |   |       |  |        |
| Subsidiary Ledgers                                  | <p style="text-align: center;">NORMAL ACCOUNT BALANCE ►</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>X</td><td>Debit</td></tr> <tr> <td></td><td>Credit</td></tr> </table>       |                  | X | Debit |  | Credit |
| X                                                   | Debit                                                                                                                                                                                                              |                  |   |       |  |        |
|                                                     | Credit                                                                                                                                                                                                             |                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                 |                                                                                                                                                                                                                    |                  |   |       |  |        |
| Debits                                              | Credits                                                                                                                                                                                                            |                  |   |       |  |        |
| B221—Expenditure Abatement Receivables:<br>Standard | B321—Expenditure Abatement Collections<br>Deposited: Standard<br>B322—Expenditure Abatement Collections<br>Deposited: Clearance Account Refunds                                                                    |                  |   |       |  |        |
| Notes                                               | <p><i>Amounts abated automatically restores amounts available for expenditure.</i></p> <p><i>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</i></p> |                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                | 1204              |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                          | ► Accounts Receivable—Dishonored Checks                                                                                                                                                                                                                                                                                        | Account Number ▲  |
| Description                            | Identifies the amount of dishonored checks rejected from a deposit credited to an accounting entity, purchased by the State Treasurer, and returned to the responsible agency.                                                                                                                                                 |                   |
| Subsidiary Ledgers                     | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                       | X Debit<br>Credit |
| Form 442 — Accounts Receivable Ledger  |                                                                                                                                                                                                                                                                                                                                |                   |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                |                   |
| Debits                                 | Credits                                                                                                                                                                                                                                                                                                                        |                   |
| C301—Dishonored Checks: Established    | C302—Dishonored Check: Redeposited<br>C303—Dishonored Checks Cancelled: Standard Income<br>C304—Dishonored Checks Cancelled: Income Collection Clearing Account<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement                                                                                            |                   |
| Notes                                  | <p><i>This entry is based on Notices of Dishonored Checks Purchased prepared by the State Treasurer and transmitted to the agency together with the dishonored check and applicable bank notices.</i></p> <p><i>The cancellation of all Accounts Receivables require the approval of the Department of Administration.</i></p> |                   |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1205

Account  
Title

► Advances Receivable

Account  
Number ▲

Description

Identifies amounts requested from accounting entities to be paid into the Construction Advance Account.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledges

Form 442 – Accounts Receivable Ledger

Form 432 – Income Control Ledger (Receivable)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

C601—Construction Advances: Requested

C603—Construction Advances: Received From Treasury Fund Accounts  
 C604—Construction Advances: Received From Non-Treasury Fund Accounts

Notes

Fully offset by account 2402 – Reserve for Advances Receivable.

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1301

Account  
Title

► Due From State Funds

Account  
Number ▲

Identifies amounts due from other State accounting entities wherein a loan is not involved.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

None

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B231—Due From State Funds: Established

## Credits

B331—Amounts Due From Other Entities:  
Collected and Deposited

Notes

A typical application would be the recordation of amount of appropriation transfers due to the accounting entity. Account is not reserved.

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1302

Account  
Title

► Due From Federal Government

Account  
Number ▲

Description

Identifies amounts anticipated to be received from the Federal government either in the form of grants or cost sharing.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

None

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B232—Due From Federal Government: Established      B331—Amounts Due From Other Entities  
Collected and Deposited

Notes

*Account is not reserved.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY    |                                                                                                                                                                                                   |                                                              | 1303 |   |       |  |        |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------|---|-------|--|--------|
| Account Title                             | ► Due From Local Agencies                                                                                                                                                                         | Account Number ▲                                             |      |   |       |  |        |
| Description                               | Identifies amounts due from non-state, non-federal entities to reimburse the State for actual or anticipated expenditures from programs in which the local agencies are obligated to participate. |                                                              |      |   |       |  |        |
| Subsidiary Ledgers                        | <b>NORMAL ACCOUNT BALANCE ►</b> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>                   |                                                              |      | X | Debit |  | Credit |
| X                                         | Debit                                                                                                                                                                                             |                                                              |      |   |       |  |        |
|                                           | Credit                                                                                                                                                                                            |                                                              |      |   |       |  |        |
| Notes                                     | None                                                                                                                                                                                              |                                                              |      |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>       |                                                                                                                                                                                                   |                                                              |      |   |       |  |        |
| Debits                                    |                                                                                                                                                                                                   | Credits                                                      |      |   |       |  |        |
| B233—Due From Local Agencies: Established |                                                                                                                                                                                                   | B331—Amounts Due From Other Entities Collected and Deposited |      |   |       |  |        |
| <i>Account is not reserved.</i>           |                                                                                                                                                                                                   |                                                              |      |   |       |  |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1401

Account  
Title

► Coupons Submitted for Collection

Account  
Number ►*Description*

Identifies the amount due on State-owned bond coupons submitted to banks or fiscal agents for payment.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

*Subsidiary  
Ledgers*

Agencies are to maintain records as needed to provide adequate control over bond coupon redemption activities.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

C803—Coupons Liquidated

C804—Securities and Coupons Submitted for Collection are Collected

*Notes*

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1402

Account  
Title

► Securities Submitted for Collections

Account  
Number ▲

*Description*

Identifies the amount of State-owned securities submitted to banks or fiscal agents for collection.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

*Subsidiary  
Ledgers*

Agencies are to maintain records as needed to provide adequate control over security redemption activities.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

C801—Securities Liquidated: Cost Basis  
 C802—Securities Liquidated: State-Owned  
 Securities Valued at Par

C804—Securities and Coupons Submitted for  
 Collection are Collected

*Notes*

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1403

Account  
Title

▶ Condemnation Deposits

▲ Account  
Number ▲*Description*

Identifies the amount of monies set aside or on deposit with county treasurers pending the settlement of court actions involving property acquisitions.

NORMAL ACCOUNT BALANCE ▶

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

*Subsidiary  
Ledgers*

Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B442—Warrant Claim: Condemnation Deposit

## Credits

B464—Disposition is made of Condemnation Deposits: Non-Enterprise

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                      | 1501             |
|----------------------------------------|----------------------------------------------------------------------|------------------|
| Account Title                          | ► Inter-entity Loans Receivable                                      | Account Number ▲ |
| Description                            | Identifies amounts loaned by one State accounting entity to another. |                  |
|                                        | NORMAL ACCOUNT BALANCE ►                                             |                  |
| Subsidiary Ledgers                     | None                                                                 |                  |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                      |                  |
| Debits                                 | Credits                                                              |                  |
| B464 – Inter-Entity Loans: Made        |                                                                      |                  |
| Notes                                  |                                                                      |                  |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1601

Account  
Title

► Mortgages

Account  
Number ▲*Description*

Identifies amounts invested by the State in mortgages--regardless of the type of mortgage involved.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

*Subsidiary  
Ledges*

Agencies are to maintain a portfolio of mortgages to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B432—Warrant Claims: Long-Term Investments      B316—Collection: Mortgage/Interest Payments

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                                                  | 1602              |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                              | Federal Securities at Par                                                                                                                                                                                                                                        | Account Number    |
| Description                                | Identifies the amount of State funds invested in securities issued by the Federal government valued at par. Securities are recorded at par only when the duration of the investment justifies the periodic amortization of premium earned or discounts received. |                   |
|                                            | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                         | X Debit<br>Credit |
| Subsidiary Ledgers                         | Agencies are to maintain a portfolio of federal securities to support the balance in this account.                                                                                                                                                               |                   |
| TYPICAL ACCOUNT TRANSACTIONS               |                                                                                                                                                                                                                                                                  |                   |
| Debits                                     | Credits                                                                                                                                                                                                                                                          |                   |
| B432—Warrant Claims: Long-Term Investments | C802—Securities Liquidated: State-Owned Securities Valued at Par                                                                                                                                                                                                 |                   |
| Notes                                      |                                                                                                                                                                                                                                                                  |                   |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1603

Account  
Title

► Federal Securities at Cost

Account  
Number ▲

Description

Identifies the amount of State monies invested in Federal securities valued at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.

Subsidiary  
Ledgers

NORMAL ACCOUNT BALANCE ►

 Debit  
 Credit

Agencies are to maintain a portfolio of federal securities to support the balance of federal securities to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B431—Warrant Claims: Short-Term Investments

C801—Securities Liquidated: Cost Basis

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                                        | 1604                                                                         |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                              | ► State Securities at Par                                                                                                                                                                                                                              | Account Number ▲                                                             |
| Description                                | <p>Identifies the amount of State monies invested in State-issued securities valued at par. Investments are recorded at par value only when the duration of the investment warrants the amortization of premiums or the accumulation of discounts.</p> |                                                                              |
|                                            | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                         | <p>Agencies are to maintain a portfolio of state securities to support the balance in this account.</p>                                                                                                                                                |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS               |                                                                                                                                                                                                                                                        |                                                                              |
| Debits                                     |                                                                                                                                                                                                                                                        | Credits                                                                      |
| B432—Warrant Claims: Long-Term Investments |                                                                                                                                                                                                                                                        | C802—Securities Liquidated: State-Owned Securities Valued at Par             |
| Notes                                      |                                                                                                                                                                                                                                                        |                                                                              |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1605

Account  
Title

► State Securities at Cost

Account  
Number ▲*Description*

Identifies the amount of State funds invested in State securities valued at cost. Investments are to be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

*Subsidiary  
Ledgers*

Agencies are to maintain a portfolio of state securities to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B431—Warrant Claims: Short-Term Investments

C801—Securities Liquidated: Cost Basis

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                                                          |                                                                  | 1606 |  |  |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------|--|--|
| Account Title                              | ► Local Government Securities at Par                                                                                                                                                                                                                                     | Account Number ▲                                                 |      |  |  |
| Description                                | Identifies the amount of State funds invested in securities issued by entities of local governments valued at par. Investments are valued at par value only when the duration of the investment justifies the amortization of premiums or the accumulation of discounts. |                                                                  |      |  |  |
|                                            | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                                                          |                                                                  |      |  |  |
| X Debit<br>Credit                          |                                                                                                                                                                                                                                                                          |                                                                  |      |  |  |
| Subsidiary Ledgers                         | Agencies are to maintain a portfolio of local government securities to support this account.                                                                                                                                                                             |                                                                  |      |  |  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>        |                                                                                                                                                                                                                                                                          |                                                                  |      |  |  |
| Debits                                     |                                                                                                                                                                                                                                                                          | Credits                                                          |      |  |  |
| B432—Warrant Claims: Long-Term Investments |                                                                                                                                                                                                                                                                          | C802—Securities Liquidated: State-Owned Securities Valued at Par |      |  |  |
| Notes                                      |                                                                                                                                                                                                                                                                          |                                                                  |      |  |  |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1607

Account  
Title

► Local Government Securities at Cost

Account  
Number ▲

Description

Identifies the amount of State funds invested in securities issued by local governments valued at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Agencies are to maintain a portfolio of local government securities to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B431—Warrant Claims: Short-Term Investments

C801—Securities Liquidated: Cost Basis

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                                                                         |                                                                  | 1608                   |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------|
| Account Title                              | ► Other Investments at Par                                                                                                                                                                                                                                                              | Account Number ▲                                                 |                        |
| Description                                | Identifies the amount of State funds invested in securities other than those of federal, state or local governments, valued at par. Investments shall be valued at par only when the duration of the investment warrants the amortization of premiums or the accumulation of discounts. |                                                                  |                        |
|                                            | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                                                                         |                                                                  | X      Debit<br>Credit |
| Subsidiary Ledgers                         | Agencies are to maintain a portfolio of other investments to support the balance in this account.                                                                                                                                                                                       |                                                                  |                        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>        |                                                                                                                                                                                                                                                                                         |                                                                  |                        |
| Debits                                     |                                                                                                                                                                                                                                                                                         | Credits                                                          |                        |
| B432—Warrant Claims: Long-Term Investments |                                                                                                                                                                                                                                                                                         | C802—Securities Liquidated: State-Owned Securities Valued at Par |                        |
| Notes                                      |                                                                                                                                                                                                                                                                                         |                                                                  |                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY      |                                                                                                                                                                                                                                                                                                 | 1609                                   |   |       |  |        |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---|-------|--|--------|
| Account Title                               | ► Other Investments at Cost                                                                                                                                                                                                                                                                     | Account Number ▲                       |   |       |  |        |
| Description                                 | Identifies the amount of State funds invested in securities issued by other than federal, state or local governments, invested at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts. |                                        |   |       |  |        |
| Subsidiary Ledgers                          | <p style="text-align: center;">NORMAL ACCOUNT BALANCE ►</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>X</td><td>Debit</td></tr> <tr> <td></td><td>Credit</td></tr> </table>                                                                                    |                                        | X | Debit |  | Credit |
| X                                           | Debit                                                                                                                                                                                                                                                                                           |                                        |   |       |  |        |
|                                             | Credit                                                                                                                                                                                                                                                                                          |                                        |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>         |                                                                                                                                                                                                                                                                                                 |                                        |   |       |  |        |
| Debits                                      |                                                                                                                                                                                                                                                                                                 | Credits                                |   |       |  |        |
| B431—Warrant Claims: Short-Term Investments |                                                                                                                                                                                                                                                                                                 | C801—Securities Liquidated, Cost Basis |   |       |  |        |
| Notes                                       |                                                                                                                                                                                                                                                                                                 |                                        |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                           |                         | 1610            |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------|
| Account Title                              | ► Unamortized Premiums                                                                                                                                                                                                                    | Account Number ▲        |                 |
| Description                                | Identifies the balance of premiums paid on investments—regardless of the type—when the amount of invested State funds are valued at par.                                                                                                  |                         |                 |
|                                            | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                  | X                       | Debit<br>Credit |
| Subsidiary Ledgers                         | Agencies are to maintain ledger cards to detail the balance in this account.                                                                                                                                                              |                         |                 |
| TYPICAL ACCOUNT TRANSACTIONS               |                                                                                                                                                                                                                                           |                         |                 |
| Debits                                     |                                                                                                                                                                                                                                           | Credits                 |                 |
| B432—Warrant Claims: Long-Term Investments |                                                                                                                                                                                                                                           | D202—Premiums Amortized |                 |
| Notes                                      | <p><i>When used, premiums paid will be amortized over the life of the investment in a manner which shall result in appropriately offsetting the premium against earnings realized or to be realized on the applicable investment.</i></p> |                         |                 |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1611

Account  
Title

Interest Purchased

Account  
Number

Description

Identifies the amount of interest purchased with the securities in which State funds are invested.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Agencies are to maintain ledger cards to detail the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B431—Warrant Claims: Short-Term Investments

B432—Warrant Claims: Long-Term Investments

D203—Accrued Interest Purchased is Offset

Notes

*Interest Purchased shall be offset against interest earned until the total amount of interest purchased has been allocated.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY         |                                                                                                                                         | 1701                                        |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Account Title                                  | Land                                                                                                                                    | Account Number ▲                            |
| Description                                    | Identifies amounts invested in land by enterprise or trust-type accounting entities.                                                    |                                             |
|                                                | NORMAL ACCOUNT BALANCE ►                                                                                                                | X Debit<br>Credit                           |
| Subsidiary Ledgers                             | Ledger cards are to be maintained by the agency to identify the composition of this account.                                            |                                             |
| TYPICAL ACCOUNT TRANSACTIONS                   |                                                                                                                                         |                                             |
| Debits                                         |                                                                                                                                         | Credits                                     |
| B416—Warrant Claims: Enterprise Capital Outlay |                                                                                                                                         | B361—Property Sold: Enterprise Fund Account |
| Notes                                          | <i>Land purchased from other accounting entities is to be recorded in account 6401— Land, provided in the General Fixed Asset Fund.</i> |                                             |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1702

Account  
Title

Buildings

Account  
Number

Description

Identifies amounts expended for State buildings from enterprise or trust accounting entities. Building costs capitalized are to be depreciated over the anticipated productive life of the structure when it is informative to do so.

Improvements made to the building which enhance its productive qualities or extend its productive life for more than one year and amount to more than \$1,000 are to be added to the value of the building. Care must be taken to delete from the recorded cost of a building items deleted therefrom. No adjustment is to be made to building costs capitalized to record appreciation, if applicable.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledges

Ledger cards are to be maintained by the agency to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B416—Warrant Claims: Enterprise Capital Outlay  
 C607—Construction Work in Progress: Enterprise Allocation

B361—Property Sold: Enterprise Fund Account  
 B362—Property Surveyed: Enterprise Fund Account

Notes

*Buildings purchased or constructed from other accounting entities are to be recorded in account 6402 – Buildings, provided in the General Fixed Asset Fund.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                      |                                                                                                                                                                                                                                                    | 1703                                                                                           |
|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Account Title                                                                                               | ► Other Improvements                                                                                                                                                                                                                               | ▲ Account Number ▲                                                                             |
| Description                                                                                                 | Identifies amounts expended for improvements other than buildings from enterprise or trust accounting entities. Cost capitalized as "other improvements" are to be depreciated over the improvement's useful life when it is informative to do so. |                                                                                                |
| Subsidiary Ledgers                                                                                          | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                           | X Debit<br>Credit                                                                              |
| Ledger cards are to be maintained by the agency to identify the composition of this account.                |                                                                                                                                                                                                                                                    |                                                                                                |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                |                                                                                                                                                                                                                                                    |                                                                                                |
| Debits                                                                                                      |                                                                                                                                                                                                                                                    | Credits                                                                                        |
| B416—Warrant Claims: Enterprise Capital Outlay<br>C607—Construction Work in Progress: Enterprise Allocation |                                                                                                                                                                                                                                                    | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account |
|                                                                                                             |                                                                                                                                                                                                                                                    |                                                                                                |
| Notes                                                                                                       | <i>Other improvements purchased by other accounting entities are to be recorded in account 6403 – Other Improvements, provided in the General Fixed Asset Fund.</i>                                                                                |                                                                                                |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1704

Account  
Title

► Equipment

Account  
Number  
▲ ▲

Description

Identifies amounts expended to purchase equipment by enterprise or trust accounting entities wherein the cost of the item purchased exceeds \$100 and has a useful life exceeding one year.

Equipment shall be depreciated over the useful life of the equipment when it is informative to do so.

Repairs to equipment are to be capitalized also if the repair clearly extends the productive capacity of the equipment beyond one year and cost more than \$100. Care should be taken to reduce capitalized costs when equipment is retired from a productive capacity or component parts are replaced and the replacements costs capitalized.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Ledger cards are to be maintained by the agency to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B416—Warrant Claims: Enterprise Capital Outlay  
C607—Construction Work in Progress: Enterprise Allocation

## Credits

B361—Property Sold: Enterprise Fund Account  
B362—Property Surveyed: Enterprise Fund Account

Notes

*Equipment purchased by other accounting entities are to be recorded in account 6404 – Equipment, provided in the General Fixed Asset Fund.*

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1705

Account  
Title

► Other Fixed Assets

Account  
Number ▲

Description

Identifies the amount expended for items having a useful, productive life exceeding one year and costing more than \$100, which are not appropriately recorded in other accounts. Other fixed assets shall be depreciated over their useful life when it is informative to do so. This account is used only by enterprise, trust and other specified accounting entities.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Ledger cards are to be maintained by the agency to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B416—Warrant Claims: Enterprise Capital Outlay  
 C607—Construction Work in Progress: Enterprise Allocation

## Credits

B361—Property Sold: Enterprise Fund Account  
 B362—Property Surveyed: Enterprise Fund Account

Notes

*Other fixed assets purchased by other accounting entities are to be recorded in account 6405 — Other Fixed Assets, provided in the General Fixed Asset Funds.*

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1706

Account  
Title

► Construction Work in Progress

▲ Account  
Number ▲*Description*

Identifies the amount of State funds expended to construct facilities but which are not yet ready for utilization. Amounts so recorded are to be converted to a more specific category as soon as applicable construction has been completed. This account is used only by enterprise, trust and other specified accounting entities.

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

NORMAL ACCOUNT BALANCE ►

*Subsidiary  
Ledgers*

Ledger cards are to be maintained by the agency to identify the composition of this account

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B416—Warrant Claims: Enterprise Capital Outlay  
C606—Construction Progress Report: Enterprise.

C607—Construction Work in Progress: Enterprise Allocation

*Notes*

*Construction work in progress applicable to other accounting entities is to be recorded in account 6406 — Construction Work in Progress, provided in the General Fixed Asset Fund.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                         |                                                                                                                   | 1707                                                                                                                                       |  |       |   |        |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                  | ► Accumulated Depreciation—Buildings                                                                              | Account Number ▲                                                                                                                           |  |       |   |        |
| Description                                                                                    | Identifies the amount of capitalized building costs charged to expense to represent the consumption of the asset. |                                                                                                                                            |  |       |   |        |
|                                                                                                | NORMAL ACCOUNT BALANCE ►                                                                                          | <table border="1" style="float: right; margin-left: 10px;"> <tr> <td></td><td>Debit</td></tr> <tr> <td>X</td><td>Credit</td></tr> </table> |  | Debit | X | Credit |
|                                                                                                | Debit                                                                                                             |                                                                                                                                            |  |       |   |        |
| X                                                                                              | Credit                                                                                                            |                                                                                                                                            |  |       |   |        |
| Subsidiary Ledgers                                                                             | Ledger cards are to be maintained by the agency to identify the composition of this account.                      |                                                                                                                                            |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                   |                                                                                                                   |                                                                                                                                            |  |       |   |        |
| Debits                                                                                         | Credits                                                                                                           |                                                                                                                                            |  |       |   |        |
| B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account | D102—Cost Allocations: Depreciation                                                                               |                                                                                                                                            |  |       |   |        |
| Notes                                                                                          |                                                                                                                   |                                                                                                                                            |  |       |   |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1708

Account  
Title

▶ Accumulated Depreciation—Other Improvements

Account  
Number ▲

Description

Identifies the amount of costs, capitalized as other improvements, charged to expense to represent the consumption of the asset.

NORMAL ACCOUNT BALANCE ▶

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Ledger cards are to be maintained by the agency to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

B361—Property Sold: Enterprise Fund Account  
 B362—Property Surveyed: Enterprise Fund  
 Account

Credits

D102—Cost Allocations: Depreciation

Notes

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1709

Account  
Title

▶ Accumulated Depreciation—Equipment

Account  
Number ▲*Description*

Identifies the amount of equipment costs charged to expense to represent the consumption of the asset.

NORMAL ACCOUNT BALANCE ▶

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

*Subsidiary  
Ledgers*

Ledger cards are to be maintained by the agency to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B361—Property Sold: Enterprise Fund Account  
 B362—Property Surveyed: Enterprise Fund Account

D102—Cost Allocations: Depreciation

*Notes*

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1710

Account  
Title

▶ Accumulated Depreciation—Other Fixed Assets

Account  
Number ▲*Description*

Identifies the amount of costs, capitalized as other fixed assets, charged to expense to represent the consumption of the asset.

NORMAL ACCOUNT BALANCE ▶

Debit

X Credit

*Subsidiary  
Ledgers*

Ledger cards are to be maintained by the agency to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B361—Property Sold: Enterprise Fund Account  
B362—Property Surveyed: Enterprise Fund Account

## Credits

D102—Cost Allocations: Depreciation

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                     | 1801                                     |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Account Title                          | Property Held in Trust                                                                                              | Account Number                           |
| Description                            | Identifies the value assigned to property held by the State in safekeeping, trust, custodial or fiduciary capacity. |                                          |
|                                        | NORMAL ACCOUNT BALANCE ►                                                                                            | X Debit<br>Credit                        |
| Subsidiary Ledgers                     | Ledger cards are to be maintained by the agency to identify the composition of this account.                        |                                          |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                     |                                          |
| Debits                                 |                                                                                                                     | Credits                                  |
| C701—Property Held in Trust: Receipted |                                                                                                                     | C702—Property Held in Trust: Disposition |
| Notes                                  |                                                                                                                     |                                          |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1802

Account  
Title

► Merchandise Inventory

Account  
Number ▲

Description

Identifies the cost of commodities purchased by an enterprise-type accounting entity for resale which have not been sold.

Subsidiary  
Ledgers

Agencies are required to make physical inventories of merchandise inventory periodically. Perpetual inventory records may be maintained when required.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B412—Warrant Claims: Miscellaneous Asset/  
Prepayments

D101—Cost Allocations: Cost of Goods Sold

Notes

*In determining cost of goods sold, the first-in, first-out method will be used unless approval to do otherwise is obtained from the Department of Administration.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                               |                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                    | 1803              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                                                                                                                                        | ▶ Encumbrances                                                                                                                                                              | Account Number ▲                                                                                                                                                                                                                                                                                   |                   |
| Description                                                                                                                                                                                                                                                                          | Identifies the amount of appropriated, allotted or allocated funds which have been committed to a specified purpose (specifically reserved for disbursement in the future). |                                                                                                                                                                                                                                                                                                    |                   |
|                                                                                                                                                                                                                                                                                      | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                    |                                                                                                                                                                                                                                                                                                    | X Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                   | Form 431—Expenditure Control Ledger (Encumbered)<br>Form 444 – Encumbrance Ledger                                                                                           |                                                                                                                                                                                                                                                                                                    |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                         |                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                    |                   |
| Debits                                                                                                                                                                                                                                                                               |                                                                                                                                                                             | Credits                                                                                                                                                                                                                                                                                            |                   |
| B101—Requisitions are Issued<br>B102—Purchase Orders are Issued<br>B103—Agency Purchase Orders are Issued<br>B104—Encumbrance Estimates are Issued<br>B105—Encumbrance Adjustment: Increase<br>E101—Year-end Accruals: Standard<br>E102—Year-end Accruals: Clearance Account Refunds |                                                                                                                                                                             | B102—Purchase Orders are Issued<br>B106—Encumbrance Adjustment: Decrease<br>B411—Warrant Claims: Standard Disbursements<br>B421—Payroll Claim: Non-Central Payroll<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard |                   |
| Notes                                                                                                                                                                                                                                                                                | Account balance fully offset in account 2403 – Reserve for Encumbrances.                                                                                                    |                                                                                                                                                                                                                                                                                                    |                   |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1901

Account  
Title

► Expense Advances to Employees

Account  
Number ▲

Description

Identifies the amount of monies advanced to an employee to cover anticipated authorized travel expenses. Amounts advanced are deducted from the applicable appropriation under the assumption that amounts advanced will eventually be expended. Expense advances are liquidated by returning the unused balance of amounts advanced and submitting properly documented travel claims to account for amounts expended.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Agencies are required to maintain ledger cards to provide a detailed accounting to support the balance of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

C401—Expense Advances: Issued

C402—Expense Advances: Repayment  
C403—Expense Advances: Adjustment/Closure

Notes

*Amounts and conditions under which advances may be made are discussed in the Administration Manual.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                             | 1902              |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                          | ► Transfers to the Construction Advance Account                                                                                                                                                                                                                                                                             | Account Number ▲  |
| Description                            | Identifies amounts paid into the State's Construction Advance Account from an accounting entity to cover anticipated building construction costs. Amounts so accounted are liquidated as the unused balance of amounts advanced is returned or as an accounting is made to document amounts expended from amounts advanced. |                   |
| Subsidiary Ledgers                     | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                    | X Debit<br>Credit |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                             |                   |
| Debits                                 | Credits                                                                                                                                                                                                                                                                                                                     |                   |
| C602—Construction Advances: Made       | C605—Construction Progress Report: Non-Enterprise<br>C606—Construction Progress Report: Enterprise                                                                                                                                                                                                                          |                   |
| Notes                                  | <i>Conditions under which advances are required to be made to the Construction Advance account, administered by the Department of Administration, are discussed in the Administration Manual.</i>                                                                                                                           |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                | 1903                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                              | ► Advances to Fiscal Agents                                                                                                                                                                                                                                                                                                                                    | Account Number ▲                                                                                                            |
| Description                                                                                                                                                                                | <p>Identifies monies advanced to fiscal agents to provide for the payment of State bonds, bond interest expense and applicable fiscal agent fees. Amounts so accounted are liquidated when the unused balance of amounts advanced is returned or an accounting, documenting the purpose for which amounts advanced was expended, is received and recorded.</p> |                                                                                                                             |
|                                                                                                                                                                                            | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                       | X Debit<br>Credit                                                                                                           |
| Subsidiary Ledgers                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                             |
| <p>Agencies are required to maintain ledger cards identifying the disposition and status of deposits made with fiscal agents.</p>                                                          |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                             |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                             |
| <b>Debits</b><br>B452—Bond Retirement: Transfers to Fiscal Agents                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                | <b>Credits</b><br>B351—Bond Retirement: Cash Returned by Fiscal Agents<br>D204—Bond Retirement: Accounting by Fiscal Agents |
| <i>Care should be taken to keep amounts advanced to fiscal agents consistent with their actual needs. Excessive advances diminish the effectiveness of the State's investment program.</i> |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                             |
| Notes                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                             |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                  |                                                                                                                                                                                                                                                                                                                                                                      | 1904                  |
|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Account Title                                                                           | ► Other Advances                                                                                                                                                                                                                                                                                                                                                     | Account Number<br>▲ ▲ |
| Description                                                                             | Identifies the amount of funds advanced to other entities for expenditure wherein:an accounting is to be made to document amounts expended from the advance; the expenditure is to be recorded in the accounting entity from which the advance was made; and the advance is not accountable as an expense advance or an advance to the Construction Advance Account. |                       |
| Subsidiary Ledgers                                                                      | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                             | X Debit<br>Credit     |
| Agencies are to maintain a detailed ledger to identify the composition of this account. |                                                                                                                                                                                                                                                                                                                                                                      |                       |
| TYPICAL ACCOUNT TRANSACTIONS                                                            |                                                                                                                                                                                                                                                                                                                                                                      |                       |
| Debits                                                                                  |                                                                                                                                                                                                                                                                                                                                                                      | Credits               |
|                                                                                         |                                                                                                                                                                                                                                                                                                                                                                      |                       |
| Notes                                                                                   |                                                                                                                                                                                                                                                                                                                                                                      |                       |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1905

Account  
Title

Other Prepayments

Account  
Number  
▲ Number ▲

| Description                                                                                                                                                                                                                                                                                                                                                                                                       | Identifies amounts expended which have not yet been allocated or prorated to an expenditure account. |                                                                              |        |         |                                                        |                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|--------|---------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                   | NORMAL ACCOUNT BALANCE ►                                                                             | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |        |         |                                                        |                                         |
| Subsidiary<br>Ledges                                                                                                                                                                                                                                                                                                                                                                                              | None                                                                                                 |                                                                              |        |         |                                                        |                                         |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                      |                                                                              |        |         |                                                        |                                         |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">Debits</th><th style="text-align: center; padding: 5px;">Credits</th></tr> </thead> <tbody> <tr> <td style="padding: 5px;">B412—Warrant Claims: Miscellaneous Assets/Pre-payments</td><td style="padding: 5px;">D103—Cost Allocation: Other Prepayments</td></tr> </tbody> </table> |                                                                                                      |                                                                              | Debits | Credits | B412—Warrant Claims: Miscellaneous Assets/Pre-payments | D103—Cost Allocation: Other Prepayments |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                            | Credits                                                                                              |                                                                              |        |         |                                                        |                                         |
| B412—Warrant Claims: Miscellaneous Assets/Pre-payments                                                                                                                                                                                                                                                                                                                                                            | D103—Cost Allocation: Other Prepayments                                                              |                                                                              |        |         |                                                        |                                         |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                      |                                                                              |        |         |                                                        |                                         |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2101

Account  
Title

► Accounts Payable

▲ Account  
Number ▲*Description*

Identifies amounts obligated to be paid from appropriated allotted or allocated funds for materials or services received. Obligations will be recorded as accounts payable only when it is meaningful and informative to do so. Usually, the accounts payable account will be utilized only by enterprise-type accounts. Whenever obligations are recorded as accounts payable they are not to be recorded also as encumbrances.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

*Subsidiary  
Ledgers*

Form 443 – Accounts Payable Ledger

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B444—Warrant Claim: Accounts Payable

B111—Accounts Payable

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                       |                                    | 2102                                                |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Account Title                          | ► Inter-Entity Loans Payable                                                                                                          | Account Number ▲                   |                                                     |
| Description                            | Identifies the amount of funds loaned by one accounting entity to another for which the recipient entity is responsible for repaying. |                                    |                                                     |
|                                        | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                       |                                    | Debit<br><input checked="" type="checkbox"/> Credit |
| Subsidiary Ledgers                     | A file of properly signed loan agreements to be maintained by the agency to support this account.                                     |                                    |                                                     |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                       |                                    |                                                     |
| Debits                                 |                                                                                                                                       | Credits                            |                                                     |
| B466—Inter-Entity Loans Repaid         |                                                                                                                                       | B341— Inter-Entity Loans: Received |                                                     |
| Notes                                  |                                                                                                                                       |                                    |                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                     | 2201             |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Account Title                          | ► Accountability For Advances                                                                                                                                                                                                                                       | Account Number ▲ |
| Description                            | Identifies the amount of funds advanced to the Construction Advance Account which have not yet been expended.                                                                                                                                                       |                  |
| Subsidiary Ledgers                     | Detail maintained by the Department of Administration's Architecture and Engineering Division.                                                                                                                                                                      |                  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                                                                                                                     |                  |
| Debits                                 | Credits                                                                                                                                                                                                                                                             |                  |
| C503—Warrant Issued                    | C501—Transfers: Received by Payroll Revolving Account<br>C502—Transfers: Received by Warrant Clearance Account (Claims)<br>C603—Construction Advances: Received From Treasury Fund Accounts<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts |                  |
| Notes                                  |                                                                                                                                                                                                                                                                     |                  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                | 2301                                                                         |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                                                    | ► Accrued Support Expenditures                                                                                                                                                                                                                                                                                                                                                                                                 | Account Number ▲                                                             |
| Description                                                                                      | <p>Identifies the amount of valid obligations against support appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                              |
|                                                                                                  | <p>NORMAL ACCOUNT BALANCE ►</p>                                                                                                                                                                                                                                                                                                                                                                                                | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                           |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                              |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                | Credits                                                                      |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                | E101—Year-end Accruals: Standard                                             |
| Notes                                                                                            | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                 |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2302                             |  |       |   |        |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--|-------|---|--------|
| Account Title                                                                                    | ► Accrued Capital Outlay Expenditures                                                                                                                                                                                                                                                                                                                                                                                                 | ▲ Account Number ▲               |  |       |   |        |
| Description                                                                                      | <p>Identifies the amount of valid obligations against capital outlay appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                  |  |       |   |        |
|                                                                                                  | <p>NORMAL ACCOUNT BALANCE ►</p> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td>X</td> <td style="text-align: center;">Credit</td> </tr> </table>                                                                                                                                                                                               |                                  |  | Debit | X | Credit |
|                                                                                                  | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                  |  |       |   |        |
| X                                                                                                | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |  |       |   |        |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                  |                                  |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                  |  |       |   |        |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                       | Credits                          |  |       |   |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                       | E101—Year-end Accruals: Standard |  |       |   |        |
| Notes                                                                                            | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                        |                                  |  |       |   |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2303

Account  
Title

► Accrued State Aid and Benefits

Account  
Number ▲

Description

Identifies the amount of valid obligations against state aid and benefit appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.

## NORMAL ACCOUNT BALANCE ►

Debit  
 CreditSubsidiary  
Ledgers

Agencies are to maintain a schedule detailing amounts accrued and liquidated.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B443—Warrant Claims: Prior Year Accrual  
Liquidations  
E104—Adjust Expenditure Accrual Accounts

## Credits

E101—Year-end Accruals: Standard

Notes

*Criterion for accruing expenses will be established annually by Management Memo.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY               |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  | 2304   |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------|
| Account Title                                        | ► Accrued Local Assistance Expenditures                                                                                                                                                                                                                                                                                                                                                                                          | Account Number ▲                 |        |
| Description                                          | Identifies the amount of valid obligations against local assistance appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability. |                                  |        |
|                                                      | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                                                                         | Debit                            | Credit |
| X                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  |        |
| Subsidiary Ledgers                                   | Agencies are to maintain a schedule detailing amounts accrued and liquidated.                                                                                                                                                                                                                                                                                                                                                    |                                  |        |
| TYPICAL ACCOUNT TRANSACTIONS                         |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  |        |
| Debits                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                          |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations |                                                                                                                                                                                                                                                                                                                                                                                                                                  | E101—Year-end Accruals: Standard |        |
| E104—Adjust Expenditure Accrual Accounts             |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  |        |
| Notes                                                | Criterion for accruing expenses will be established annually by Management Memo.                                                                                                                                                                                                                                                                                                                                                 |                                  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                             | 2305                             |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Account Title                                                                                    | ► Accrued State Grants                                                                                                                                                                                                                                                                                                                                                                                                      | Account Number ▲                 |
| Description                                                                                      | Identifies the amount of valid obligations against state grant appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability. |                                  |
|                                                                                                  | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                                                                    |                                  |
| Subsidiary Ledgers                                                                               | Agencies are to maintain a schedule detailing amounts accrued and liquidated.                                                                                                                                                                                                                                                                                                                                               |                                  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                             |                                  |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                             | Credits                          |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                             | E101—Year-end Accruals: Standard |
| Notes                                                                                            | <i>Criterion for accruing expenses will be established annually by Management Memo.</i>                                                                                                                                                                                                                                                                                                                                     |                                  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY               |                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2306                             |  |       |   |        |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--|-------|---|--------|
| Account Title                                        | ► Accrued Federal Grant Transfers                                                                                                                                                                                                                                                                                                                                                                                                             | ▲ Account Number ▲               |  |       |   |        |
| Description                                          | <p>Identifies the amount of valid obligations against federal grant transfer appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                  |  |       |   |        |
|                                                      | <p>NORMAL ACCOUNT BALANCE ►</p> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td>X</td> <td style="text-align: center;">Credit</td> </tr> </table>                                                                                                                                                                                                       |                                  |  | Debit | X | Credit |
|                                                      | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |  |       |   |        |
| X                                                    | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                  |  |       |   |        |
| Subsidiary Ledgers                                   | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                          |                                  |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                         |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |  |       |   |        |
| Debits                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credits                          |  |       |   |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations |                                                                                                                                                                                                                                                                                                                                                                                                                                               | E101—Year-end Accruals: Standard |  |       |   |        |
| E104—Adjust Expenditure Accrual Accounts             |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |  |       |   |        |
| Notes                                                | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                                |                                  |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY               |                                                                                                                                                                                                                                                                                                                                                                                                                           |                                             | 2307 |  |       |   |        |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------|--|-------|---|--------|
| Account Title                                        | ► Accrued Fiduciary Disbursements                                                                                                                                                                                                                                                                                                                                                                                         | Account Number ▲                            |      |  |       |   |        |
| Description                                          | Identifies the amount of valid obligations against fiduciary appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability. |                                             |      |  |       |   |        |
|                                                      | <b>NORMAL ACCOUNT BALANCE ►</b> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td>X</td> <td style="text-align: center;">Credit</td> </tr> </table>                                                                                                                                                                                   |                                             |      |  | Debit | X | Credit |
|                                                      | Debit                                                                                                                                                                                                                                                                                                                                                                                                                     |                                             |      |  |       |   |        |
| X                                                    | Credit                                                                                                                                                                                                                                                                                                                                                                                                                    |                                             |      |  |       |   |        |
| Subsidiary Ledgers                                   | Agencies are to maintain a schedule detailing amounts accrued and liquidated.                                                                                                                                                                                                                                                                                                                                             |                                             |      |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                  |                                                                                                                                                                                                                                                                                                                                                                                                                           |                                             |      |  |       |   |        |
| Debits                                               |                                                                                                                                                                                                                                                                                                                                                                                                                           | Credits                                     |      |  |       |   |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations |                                                                                                                                                                                                                                                                                                                                                                                                                           | E102—Year-end Accruals: Standard(continued) |      |  |       |   |        |
| E104—Adjust Expenditure Accrual Accounts             |                                                                                                                                                                                                                                                                                                                                                                                                                           |                                             |      |  |       |   |        |
| Notes                                                | <i>Criterion for accruing expenses will be established annually by Management Memo.</i>                                                                                                                                                                                                                                                                                                                                   |                                             |      |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2308                                                                                                                                        |  |       |   |        |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                    | ► Accrued Operating Expenses                                                                                                                                                                                                                                                                                                                                                                                                             | Account Number ▲                                                                                                                            |  |       |   |        |
| Description                                                                                      | <p>Identifies the amount of valid obligations against operating expense appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                             |  |       |   |        |
|                                                                                                  | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                                                                                 | <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td><td>Debit</td></tr> <tr> <td>X</td><td>Credit</td></tr> </table> |  | Debit | X | Credit |
|                                                                                                  | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                             |  |       |   |        |
| X                                                                                                | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                             |  |       |   |        |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                             |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                             |  |       |   |        |
| Debits                                                                                           | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                             |  |       |   |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts | E102—Year-end Accruals: Standard (continued)                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                             |  |       |   |        |
| Notes                                                                                            | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                             |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2309             |        |         |                                                                                                     |                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------|---------|-----------------------------------------------------------------------------------------------------|----------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ► Accrued Transfers-Out                                                                                                                                                                                                                                                                                                                                                                                                              | Account Number ▲ |        |         |                                                                                                     |                                              |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Identifies the amount of valid obligations against transfers-out authorizations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                  |        |         |                                                                                                     |                                              |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>NORMAL ACCOUNT BALANCE ►</p> <table border="1" style="float: right; margin-right: 10px;"> <tr> <th></th> <th style="text-align: center;">Debit</th> </tr> <tr> <td>X</td> <td style="text-align: center;">Credit</td> </tr> </table>                                                                                                                                                                                              |                  |        | Debit   | X                                                                                                   | Credit                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |        |         |                                                                                                     |                                              |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Credit                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |        |         |                                                                                                     |                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |        |         |                                                                                                     |                                              |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">Debits</th> <th style="text-align: center; padding: 5px;">Credits</th> </tr> </thead> <tbody> <tr> <td style="padding: 10px; vertical-align: top;">           B443—Warrant Claims: Prior Year Accrual<br/>           Liquidations<br/>           E104—Adjust Expenditure Accrual Accounts         </td><td style="padding: 10px; vertical-align: top;">           E102—Year-end Accruals: Standard (continued)         </td></tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  | Debits | Credits | B443—Warrant Claims: Prior Year Accrual<br>Liquidations<br>E104—Adjust Expenditure Accrual Accounts | E102—Year-end Accruals: Standard (continued) |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Credits                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |        |         |                                                                                                     |                                              |
| B443—Warrant Claims: Prior Year Accrual<br>Liquidations<br>E104—Adjust Expenditure Accrual Accounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | E102—Year-end Accruals: Standard (continued)                                                                                                                                                                                                                                                                                                                                                                                         |                  |        |         |                                                                                                     |                                              |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                       |                  |        |         |                                                                                                     |                                              |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2310

Account  
Title

► Accrued Income Refunds

▲ Account  
Number ▲

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                              |  |              |   |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--|--------------|---|
| <i>Description</i>                                   | Identifies the amount of valid obligations against income refund appropriations or authorizations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability. |                                              |  |              |   |
|                                                      | <b>NORMAL ACCOUNT BALANCE ►</b> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td> <td style="text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table>                                                                                                                                                               |                                              |  | <b>Debit</b> | X |
|                                                      | <b>Debit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                              |  |              |   |
| X                                                    | <b>Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                              |  |              |   |
| <i>Subsidiary<br/>Ledgers</i>                        | Agencies are to maintain a schedule detailing amounts accrued and liquidated.                                                                                                                                                                                                                                                                                                                                                                   |                                              |  |              |   |
|                                                      | <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                             |                                              |  |              |   |
| <b>Debits</b>                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Credits</b>                               |  |              |   |
| B443—Warrant Claims: Prior Year Accrual Liquidations |                                                                                                                                                                                                                                                                                                                                                                                                                                                 | E102—Year-end Accruals: Standard (continued) |  |              |   |
| E104—Adjust Expenditure Accrual Accounts             |                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                              |  |              |   |
| <i>Notes</i>                                         | <i>Criterion for accruing expenses will be established annually by Management Memo.</i>                                                                                                                                                                                                                                                                                                                                                         |                                              |  |              |   |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2311

Account  
Title

► Accrued Income Refunds—Clearance

Account  
Number ▲

Description

Identifies the amount of valid obligations against income refund appropriations or authorizations which have been accrued at year-end in income collection clearing accounts. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Agencies are to maintain a schedule detailing amounts accrued and liquidated.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B443—Warrant Claims: Prior Year Accrual Liquidations  
 E104—Adjust Expenditure Accrual Accounts

E103—Year-end Accruals: Clearance Account Refunds

Notes

*Criterion for accruing expenses will be established annually by Management Memo.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY               |                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2315                                         |  |       |   |        |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--|-------|---|--------|
| Account Title                                        | ► Accrued Disbursements – Other                                                                                                                                                                                                                                                                                                                                                                                                  | ▲ Account Number ▲                           |  |       |   |        |
| Description                                          | <p>Identifies the amount of valid obligations against appropriations for "other-disbursements" accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                              |  |       |   |        |
| Subsidiary<br>Ledgers                                | <p>NORMAL ACCOUNT BALANCE ►</p> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td>X</td><td style="text-align: center;">Credit</td> </tr> </table>                                                                                                                                                                                           |                                              |  | Debit | X | Credit |
|                                                      | Debit                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |  |       |   |        |
| X                                                    | Credit                                                                                                                                                                                                                                                                                                                                                                                                                           |                                              |  |       |   |        |
|                                                      | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                             |                                              |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                  |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                              |  |       |   |        |
| <b>Debits</b>                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Credits</b>                               |  |       |   |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations |                                                                                                                                                                                                                                                                                                                                                                                                                                  | E102—Year-end Accruals: Standard (continued) |  |       |   |        |
| E104—Adjust Expenditure Accrual Accounts             |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                              |  |       |   |        |
| Notes                                                | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                   |                                              |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                 |                                                                                                                                                                                                                                       |                                                | 2401   |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------|
| Account Title                                                                                                          | ► Reserve for Accounts Receivable—Income                                                                                                                                                                                              | Account Number ▲                               |        |
| Description                                                                                                            | Contra to account 1201-Accounts Receivable—Income. Identifies amounts billed wherein the collections will be accounted as income but which cannot be regarded as income until the cash is actually collected (cash basis accounting). |                                                |        |
|                                                                                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                              | Debit<br><input checked="" type="checkbox"/> X | Credit |
| Subsidiary Ledgers                                                                                                     | None                                                                                                                                                                                                                                  |                                                |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                           |                                                                                                                                                                                                                                       |                                                |        |
| Debits                                                                                                                 |                                                                                                                                                                                                                                       | Credits                                        |        |
| B311—Income Collections Deposited: Standard<br>B313—Income Collections Deposited: Income Collections Clearing Accounts |                                                                                                                                                                                                                                       | B211—Income Receivables: Non-Enterprise        |        |
| Notes                                                                                                                  |                                                                                                                                                                                                                                       |                                                |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2402

Account  
Title

► Reserve For Advances Receivable

Account  
Number ▲

Contra to account 1205—Advances Receivable.

*Description*

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

*Subsidiary  
Ledgers*

None

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

C603—Construction Advances: Received From Treasury Fund Accounts  
C604—Construction Advances: Received From Non-Treasury Fund Accounts

C601—Construction Advances: Requested

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                 |                  | 2403   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------|
| Account Title                                                                                                                                                                                                                                                                                       | ► Reserve For Encumbrances                                                                                                                                                                                                                                                      | Account Number ▲ |        |
| Description                                                                                                                                                                                                                                                                                         | Contra to account 1803—Encumbrances.                                                                                                                                                                                                                                            |                  |        |
| NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                 | Debit            | Credit |
| X                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                 |                  |        |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                  | None                                                                                                                                                                                                                                                                            |                  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                 |                  |        |
| Debits                                                                                                                                                                                                                                                                                              | Credits                                                                                                                                                                                                                                                                         |                  |        |
| B102—Purchase Orders are Issued<br>B106—Encumbrance Adjustment: Decrease<br>B411—Warrant Claims: Standard Disbursements<br>B421—Payroll Claim: Non-Central Payroll<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued : Standard | B101—Requisitions are Issued<br>B102—Purchase Orders are Issued<br>B103—Agency Purchase Orders are Issued<br>B104—Encumbrance Estimates are Issued<br>B105—Encumbrance Adjustment: Increase<br>D101—Cost Allocations: Cost of Goods Sold<br>D102—Cost Allocations: Depreciation |                  |        |
| Notes                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                 |                  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                    | 2501                                                |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                          | ► Unaccumulated Bond Discounts                                                                                                                                                                                     | ▲ Account Number ▲                                  |
| Description                            | Identifies the amount of discount involved in the purchase of investments when the investment is recorded at par value. When used, bond discounts shall be acknowledged as income over the life of the investment. |                                                     |
|                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                           | Debit<br><input checked="" type="checkbox"/> Credit |
| Subsidiary Ledgers                     | Agencies are to maintain ledger cards to detail the balance in this account.                                                                                                                                       |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                    |                                                     |
| Debits                                 |                                                                                                                                                                                                                    | Credits                                             |
| D201—Bond Discount Accumulated         |                                                                                                                                                                                                                    | B432—Warrant Claims: Long-Term Investments          |
| Notes                                  |                                                                                                                                                                                                                    |                                                     |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2502

Account  
Title

► Unallocated Bond Interest Sold

Account  
Number ▲

Description

Identifies the amount of interest included in the sale of State bonds. Interest sold shall be credited to account 5213–Bond Interest Expense when the applicable interest payment is made.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Agencies are to maintain ledger cards to detail the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B318–Bond Interest Sold: Allocated

## Credits

B317–Bond Interest Sold: Deposited

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                      | 2503                                                                                                                                        |  |       |   |        |
|----------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                          | ► Accountability for Stale-dated Warrants                                                            | ▲ Account Number ▲                                                                                                                          |  |       |   |        |
| Description                            | Identifies the amount of uncashed warrants cancelled by the State Auditor.                           |                                                                                                                                             |  |       |   |        |
|                                        | NORMAL ACCOUNT BALANCE ►                                                                             | <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td><td>Debit</td></tr> <tr> <td>X</td><td>Credit</td></tr> </table> |  | Debit | X | Credit |
|                                        | Debit                                                                                                |                                                                                                                                             |  |       |   |        |
| X                                      | Credit                                                                                               |                                                                                                                                             |  |       |   |        |
| Subsidiary Ledgers                     | Agencies are to maintain a file of warrants cancelled notices to detail the balance in this account. |                                                                                                                                             |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                      |                                                                                                                                             |  |       |   |        |
| Debits                                 | Credits                                                                                              |                                                                                                                                             |  |       |   |        |
|                                        | B393—Cancelled Stale-dated Warrants are Recorded                                                     |                                                                                                                                             |  |       |   |        |
| Notes                                  |                                                                                                      |                                                                                                                                             |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                   |                                                                                                                                                                                                                                                                                          |                                                                          | 3101            |
|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------|
| Account Title                                                            | ► Estimated Revenue                                                                                                                                                                                                                                                                      | Account Number ▲                                                         |                 |
| Description                                                              | Identifies gross collections anticipated to be collected from State tax levies, fees, licenses, etc., to be used to finance support appropriations, capital outlay appropriations, state aid and benefit appropriations, local assistance appropriations and state grant appropriations. |                                                                          |                 |
| <b>NORMAL ACCOUNT BALANCE ►</b>                                          |                                                                                                                                                                                                                                                                                          | X                                                                        | Debit<br>Credit |
| Subsidiary Ledgers                                                       | Form 432— Income Control Ledger (Estimated)                                                                                                                                                                                                                                              |                                                                          |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                             |                                                                                                                                                                                                                                                                                          |                                                                          |                 |
| Debits                                                                   |                                                                                                                                                                                                                                                                                          | Credits                                                                  |                 |
| A201—Income Budget Authorizations                                        | :                                                                                                                                                                                                                                                                                        | A202—Income Budget Authorizations: Allocations                           |                 |
| A202—Income Budget Authorizations: Allocations                           |                                                                                                                                                                                                                                                                                          | F401—Closing Income Accounts: Standard                                   |                 |
| F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                                                                                                                          | F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                 |
| Notes                                                                    | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                                                                                                                                             |                                                                          |                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                      | 3102                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Account Title                                                                                                                                                   | ► Estimated Operating Income                                                                                                                                         | Account Number ▲     |
| Description                                                                                                                                                     | Identifies income anticipated by those accounting entities marketing a product or specific services to State agencies or to the public (enterprise-type activities). |                      |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ►                                                                                                                                             | X<br>Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                                                                         |                      |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                      |                      |
| Debits                                                                                                                                                          | Credits                                                                                                                                                              |                      |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                      |
| Notes                                                                                                                                                           | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                         |                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                           |                                                                                                                                                |                                                                                                                                                                                        | 3103                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Account Title                                                                                                                                                                    | ► Estimated Federal Grant and Cost Sharing Income                                                                                              | Account Number ▲                                                                                                                                                                       |                                 |
| Description                                                                                                                                                                      | Identifies income collections anticipated to be received from the federal government-- regardless of the disposition made of amounts received. |                                                                                                                                                                                        |                                 |
|                                                                                                                                                                                  | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                | <input checked="" type="checkbox"/> Debit                                                                                                                                              | <input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                                               | Form 432 – Income Control Ledger (Estimated)                                                                                                   |                                                                                                                                                                                        |                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                              |                                                                                                                                                |                                                                                                                                                                                        |                                 |
| <b>Debits</b><br>A201–Income Budget Authorizations<br>A202–Income Budget Authorizations: Allocations<br>F602–Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                | <b>Credits</b><br>A202–Income Budget Authorizations: Allocations<br>F401–Closing Income Accounts: Standard<br>F601–Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                                 |
| Notes                                                                                                                                                                            | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                   |                                                                                                                                                                                        |                                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                      | 3104              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                   | ► Estimated Private Grant Income                                                                                                                                     | Account Number ▲  |
| Description                                                                                                                                                     | Identifies anticipated income collections in the form of grants made to the State from private sources.                                                              |                   |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ►                                                                                                                                             | X Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432— Income Control Ledger (Estimated)                                                                                                                          |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                      |                   |
| Debits                                                                                                                                                          | Credits                                                                                                                                                              |                   |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                   |
| Notes                                                                                                                                                           | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                         |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                             |                                                                                                                                                                      | 3105   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Account Title                                                                                                                                                   | ► Estimated Interest Income                                                                                                 | Account Number ▲                                                                                                                                                     |        |
| Description                                                                                                                                                     | Identifies income anticipated to be received from interest earnings--regardless of the source or nature of monies invested. |                                                                                                                                                                      |        |
| <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                 |                                                                                                                             | <input checked="" type="checkbox"/> Debit                                                                                                                            | Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                                |                                                                                                                                                                      |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                             |                                                                                                                                                                      |        |
| Debits                                                                                                                                                          |                                                                                                                             | Credits                                                                                                                                                              |        |
| A201–Income Budget Authorizations<br>A202–Income Budget Authorizations: Allocations<br>F602–Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                             | A202–Income Budget Authorizations: Allocations<br>F401–Closing Income Accounts: Standard<br>F601–Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |        |
| Notes                                                                                                                                                           | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                         |                                                                                                                                                                      |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3106

Account  
Title

Estimated Investment Earnings

Account  
Number 

Description

Identifies income collections anticipated to be received from earnings on investments--- regardless of the source of monies utilized in making the subject investment.

|  |  | NORMAL ACCOUNT BALANCE | X | Debit  |
|--|--|------------------------|---|--------|
|  |  |                        |   | Credit |

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

| Debits                                                                                                                                                          | Credits                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |

Notes

All entries made to this account require the approval of the Central Budget Division.

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3107

Account  
Title

► Estimated Fiduciary Income

Account  
Number ▲

Description

Identifies income anticipated to be collected by a State accounting entity to be administered by the State in a trust or fiduciary capacity.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

A201–Income Budget Authorizations  
 A202–Income Budget Authorizations: Allocations  
 F602–Closing Budgeted Income Accounts:  
 Collections Exceeded Estimated

## Credits

A202–Income Budget Authorizations: Allocations  
 F401–Closing Income Accounts: Standard  
 F601–Closing Budgeted Income Accounts:  
 Estimated Exceeded Collections

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                                          | 3108                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                                                                                                                   | ► Estimated Pro-Rata Income                                                                                                                                                              | ▲ Account Number ▲                                                           |
| Description                                                                                                                                                     | Identifies anticipated income to be collected from State accounting entities to cover the estimated cost of general administrative services provided to the subject accounting entities. |                                                                              |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                 | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                                                                                             |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                                          |                                                                              |
| Debits                                                                                                                                                          | Credits                                                                                                                                                                                  |                                                                              |
| A201–Income Budget Authorizations<br>A202–Income Budget Authorizations: Allocations<br>F602–Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202–Income Budget Authorizations: Allocations<br>F401–Closing Income Accounts: Standard<br>F601–Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                     |                                                                              |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                                    |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                   |                                                                                       |                                                                          | 3109                                                                         |
|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                            | ► Estimated Bond Proceeds                                                             |                                                                          | ▲ Account Number ▲                                                           |
| Description                                                              | Identifies anticipated income to be derived from the sale of bonds.                   |                                                                          |                                                                              |
|                                                                          | NORMAL ACCOUNT BALANCE ►                                                              |                                                                          | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                       | Form 432 – Income Control Ledger (Estimated)                                          |                                                                          |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                             |                                                                                       |                                                                          |                                                                              |
| Debits                                                                   |                                                                                       | Credits                                                                  |                                                                              |
| A201–Income Budget Authorizations                                        |                                                                                       | A202–Income Budget Authorizations: Allocations                           |                                                                              |
| A202–Income Budget Authorizations: Allocations                           |                                                                                       | F401–Closing Income Accounts: Standard                                   |                                                                              |
| F602–Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                       | F601–Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                                                                              |
| Notes                                                                    | All entries made to this account require the approval of the Central Budget Division. |                                                                          |                                                                              |

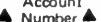
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                        |                                                                                                                                                                      | 3110            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Account Title                                                                                                                                                   | Estimated Asset Sale Proceeds                                                                                          | Account Number                                                                                                                                                       |                 |
| Description                                                                                                                                                     | Identifies income anticipated to be derived from the sale of State assets owned by non-enterprise accounting entities. |                                                                                                                                                                      |                 |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE                                                                                                 | X                                                                                                                                                                    | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                           |                                                                                                                                                                      |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                        |                                                                                                                                                                      |                 |
| Debits                                                                                                                                                          |                                                                                                                        | Credits                                                                                                                                                              |                 |
| A201–Income Budget Authorizations<br>A202–Income Budget Authorizations: Allocations<br>F602–Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                        | A202–Income Budget Authorizations: Allocations<br>F401–Closing Income Accounts: Standard<br>F601–Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                 |
| Notes                                                                                                                                                           | <i>All entries made to this account require the approval of the Central Budget Division.</i>                           |                                                                                                                                                                      |                 |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3111

Account  
Title

Revenue Appropriations

Account  
Number

Description

Identifies the amount of revenue appropriated from one accounting entity to supply the financial needs of another.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

A201–Income Budget Authorizations  
 A202–Income Budget Authorizations: Allocations  
 F602–Closing Budgeted Income Accounts:  
 Collections Exceeded Estimated

A202–Income Budget Authorizations: Allocations  
 F402–Closing Income Accounts: Standard (cont.)  
 F601–Closing Budgeted Income Accounts:  
 Estimated Exceeded Collections

Notes

All entries made to this account require the approval of the Central Budget Division.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                         |                                                                                                                                                                                             | 3112            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Account Title                                                                                                                                                   | ► Estimated Income Collections Clearing—State                                                                                                                           | Account Number ▲                                                                                                                                                                            |                 |
| Description                                                                                                                                                     | Identifies anticipated income to be collected by one accounting entity in behalf of another which is to be subsequently transferred to the recipient accounting entity. |                                                                                                                                                                                             |                 |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ►                                                                                                                                                | X                                                                                                                                                                                           | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 — Income Control Ledger (Estimated)                                                                                                                            |                                                                                                                                                                                             |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                         |                                                                                                                                                                                             |                 |
| Debits                                                                                                                                                          |                                                                                                                                                                         | Credits                                                                                                                                                                                     |                 |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                         | A202—Income Budget Authorizations: Allocations<br>F403—Closing Income Accounts: Income<br>Collections Clearance<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                 |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                   |                                                                                                                                                                                             |                 |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3113

Account  
Title

► Estimated Income Collections Clearing—Other

Account  
Number ▲

Description

Identifies anticipated collections to be made by the State solely in behalf of non-State governmental entities and subsequently transferred to the non-State governmental entities.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

A201—Income Budget Authorizations  
 A202—Income Budget Authorizations: Allocations  
 F602—Closing Budgeted Income Accounts;  
 Collections Exceeded Estimated

## Credits

A202—Income Budget Authorizations: Allocations  
 F403—Closing Income Accounts: Income  
 Collections Clearance  
 F601—Closing Budgeted Income Accounts:  
 Estimated Exceeded Collections

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                                                            |                                                                                                                                                                              | 3114                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Account Title                                                                                                                                                   | ► Estimated Reimbursements                                                                                                                                                                                 | Account Number ▲                                                                                                                                                             |                        |
| <i>Description</i>                                                                                                                                              | Identifies anticipated expenditure recoveries to be collected by the State for services rendered or commodities furnished by non-enterprise accounting entities to State or non-State agencies or persons. |                                                                                                                                                                              |                        |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                            |                                                                                                                                                                              | X      Debit<br>Credit |
| <i>Subsidiary Ledgers</i>                                                                                                                                       | Form 432 – Income Control Ledger (Estimated)                                                                                                                                                               |                                                                                                                                                                              |                        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                                            |                                                                                                                                                                              |                        |
| <b>Debits</b>                                                                                                                                                   |                                                                                                                                                                                                            | <b>Credits</b>                                                                                                                                                               |                        |
| A201–Income Budget Authorizations<br>A202–Income Budget Authorizations: Allocations<br>F602–Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                                            | A202–Income Budget Authorizations: Allocations<br>F402–Closing Income Accounts: Standard (cont.)<br>F601–Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                        |
| <i>Notes</i>                                                                                                                                                    | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                                                               |                                                                                                                                                                              |                        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3115

Account  
Title

► Estimated Sinking Fund Revenue

Account  
Number ▲

Description

Identifies the amount required to retire bonds and/or pay interest due on bonds outstanding wherein the required amounts are to be directly provided through dedicated taxes, licenses, fees or other State revenue sources.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

A301–Sinking Fund: Current Income Requirement

F602–Closing Budgeted Income Accounts:  
Collections Exceeded Estimated

F402–Closing Income Accounts: Standard (cont.)

F601–Closing Budgeted Income Accounts:  
Estimated Exceeded Collections

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                       |                                                                                                                                                                                                                                                                                            | 3116              |
|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                | ► Estimated Sinking Fund Contribution                                                                                                                                                                                                                                                      | Account Number ▲  |
| Description                                                                                  | Identifies the requirements of sinking funds to retire bonds and pay interest due wherein the source of the contribution is to be derived from non-Treasury Fund accounting entities or the amounts to be contributed have previously been identified as a more specific source of income. |                   |
| Subsidiary Ledgers                                                                           | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                   | X Debit<br>Credit |
| TYPICAL ACCOUNT TRANSACTIONS                                                                 |                                                                                                                                                                                                                                                                                            |                   |
| Debits                                                                                       |                                                                                                                                                                                                                                                                                            | Credits           |
| A301—Sinking Fund: Current Income Requirement                                                | F402—Closing Income Accounts: Standard (cont.)                                                                                                                                                                                                                                             |                   |
| F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated                     | F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                                                                                                                                                   |                   |
| <p>All entries made to this account require the approval of the Central Budget Division.</p> |                                                                                                                                                                                                                                                                                            |                   |
| Notes                                                                                        |                                                                                                                                                                                                                                                                                            |                   |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3117

Account  
Title

► Estimated Excess Sinking Fund Transfers

Account  
Number ▲

Description

Identifies the total amounts anticipated to be received from Sinking Fund accounts which have accumulated monies exceeding the needs of the Sinking Fund account.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

A201–Income Budget Authorizations  
F602–Closing Budgeted Income Accounts:  
Collections Exceeded Estimated

## Credits

A202–Income Budget Authorizations: Allocations  
F402–Closing Income Accounts: Standard (cont.)  
F601–Closing Budgeted Income Accounts:  
Estimated Exceeded Collections

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                         |                                                                                                                                                                              | 3118              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                  | Estimated Income — Other                                                                                                                                                     | Account Number ▲  |
| Description                                                                                                                                                    | Identifies the total amount of revenue anticipated to be received from sources not accurately identified in other budgetary income control accounts                          |                   |
|                                                                                                                                                                | NORMAL ACCOUNT BALANCE ►                                                                                                                                                     | X Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                             | Form 432 — Income Control Ledger (Estimated)                                                                                                                                 |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                   |                                                                                                                                                                              |                   |
| Debits                                                                                                                                                         | Credits                                                                                                                                                                      |                   |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                   |
| Notes                                                                                                                                                          | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                                 |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                                           | 3201                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                                                                                                                                                                                                 | ► Support Appropriations                                                                                                                                  | ▲ Account Number ▲                                  |
| Description                                                                                                                                                                                                   | Identifies amounts appropriated or authorized to cover the general cost of operating State government.                                                    |                                                     |
| Subsidiary Ledgers                                                                                                                                                                                            | NORMAL ACCOUNT BALANCE ►                                                                                                                                  | Debit<br><input checked="" type="checkbox"/> Credit |
| Form 431 – Expenditure Control Ledger (Authorized)                                                                                                                                                            |                                                                                                                                                           |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                  |                                                                                                                                                           |                                                     |
| Debits                                                                                                                                                                                                        | Credits                                                                                                                                                   |                                                     |
| A112–Expenditure Budget Authorizations–<br>Allotments<br>A113–Expenditure Budget Authorizations–<br>Allocations<br>F101–Closing Disbursement Accounts: Standard<br>F501–Closing Budgeted Disbursement Account | A111–Expenditure Budget Authorizations<br>A112–Expenditure Budget Authorizations–<br>Allotments<br>A113–Expenditure Budget Authorizations–<br>Allocations |                                                     |
| Notes                                                                                                                                                                                                         | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                              |                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                                           | 3202                                                                                                                                       |  |       |   |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                                                                                                                                 | ► Capital Outlay Appropriations                                                                                                                           | Account Number ▲                                                                                                                           |  |       |   |        |
| Description                                                                                                                                                                                                   | Identifies amounts, appropriated or authorized, to purchase land or construct buildings or finance major improvements.                                    |                                                                                                                                            |  |       |   |        |
|                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE ►                                                                                                                                  | <table border="1" style="float: right; margin-left: 10px;"> <tr> <td></td><td>Debit</td></tr> <tr> <td>X</td><td>Credit</td></tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                               | Debit                                                                                                                                                     |                                                                                                                                            |  |       |   |        |
| X                                                                                                                                                                                                             | Credit                                                                                                                                                    |                                                                                                                                            |  |       |   |        |
| Subsidiary Ledgers                                                                                                                                                                                            | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                        |                                                                                                                                            |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                  |                                                                                                                                                           |                                                                                                                                            |  |       |   |        |
| Debits                                                                                                                                                                                                        | Credits                                                                                                                                                   |                                                                                                                                            |  |       |   |        |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations |                                                                                                                                            |  |       |   |        |
| Notes                                                                                                                                                                                                         | <p>All entries made to this account require the approval of the Central Budget Division.</p>                                                              |                                                                                                                                            |  |       |   |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3203

Account  
Title

► State Aid and Benefit Appropriations

▲ Account  
Number ▲

Description

Identifies the total amount, authorized or appropriated, to be paid directly by the State to recipients to provide them with financial aid or assistance.

NORMAL ACCOUNT BALANCE ►

Debit

 CreditSubsidiary  
Ledgers

Form 431 – Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations  
F101—Closing Disbursement Accounts: Standard  
F501—Closing Budgeted Disbursement Account

A111—Expenditure Budget Authorizations  
A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations

Notes

All entries made to this account require the approval of the Central Budget Division.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                                                 | 3204              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                                                                 | Local Assistance Appropriations                                                                                                                                 | Account Number    |
| Description                                                                                                                                                                                                   | Identifies amounts, appropriated or authorized, to be paid by the State to non-State governmental entities to be expended by the non-State governmental entity. |                   |
|                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE ▶                                                                                                                                        | Debit<br>X Credit |
| Subsidiary Ledgers                                                                                                                                                                                            | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                              |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                  |                                                                                                                                                                 |                   |
| Debits                                                                                                                                                                                                        | Credits                                                                                                                                                         |                   |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations       |                   |
| Notes                                                                                                                                                                                                         | All entries made to this account require the approval of the Central Budget Division.                                                                           |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                       |                                                                                                                                                           | 3205   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Account Title                                                                                                                                                                                                 | ► Authorized State Grants                                                                                                             | Account Number ▲                                                                                                                                          |        |
| Description                                                                                                                                                                                                   | Identifies amounts of State monies, authorized or appropriated, to be given to non-State governmental entities in the form of grants. |                                                                                                                                                           |        |
|                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE ►                                                                                                              | Debit                                                                                                                                                     | Credit |
| X                                                                                                                                                                                                             |                                                                                                                                       |                                                                                                                                                           |        |
| Subsidiary Ledgers                                                                                                                                                                                            | Form 431 – Expenditure Control Ledger (Authorized)                                                                                    |                                                                                                                                                           |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                  |                                                                                                                                       |                                                                                                                                                           |        |
| Debits                                                                                                                                                                                                        |                                                                                                                                       | Credits                                                                                                                                                   |        |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                       | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations |        |
| Notes                                                                                                                                                                                                         | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                          |                                                                                                                                                           |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3206

Account  
Title

► Anticipated Federal Grant Transfers

Account  
Number ▲

Description

Identifies the amount of federal grants received by the State which are to be transferred as federal grants to non-State governmental entities.

NORMAL ACCOUNT BALANCE ►

Debit  
  
CreditSubsidiary  
Ledgers

Form 431 – Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

A112—Expenditure Budget Authorizations:  
Allotments

A113—Expenditure Budget Authorizations:  
Allocations

F101—Closing Disbursement Accounts: Standard  
F501—Closing Budgeted Disbursement Account

A111—Expenditure Budget Authorizations  
A112—Expenditure Budget Authorizations:  
Allotments

A113—Expenditure Budget Authorizations:  
Allocations

Notes

All entries made to this account require the approval of the Central Budget Division.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                 |                                                                                                                                              |                                                                                                 | 3207                                                |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                                          | ► Authorized Fiduciary Disbursements                                                                                                         | Account Number ▲                                                                                |                                                     |
| Description                                            | Identifies amounts, authorized or appropriated, to be disbursed from monies held by the State in a trust, safekeeping or fiduciary capacity. |                                                                                                 |                                                     |
|                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                     |                                                                                                 | Debit<br><input checked="" type="checkbox"/> Credit |
| Subsidiary Ledgers                                     | Form 431 – Expenditure Control Ledger (Authorized)                                                                                           |                                                                                                 |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                           |                                                                                                                                              |                                                                                                 |                                                     |
| Debits                                                 |                                                                                                                                              | Credits                                                                                         |                                                     |
| A112–Expenditure Budget Authorizations:<br>Allotments  |                                                                                                                                              | A111–Expenditure Budget Authorizations<br>A112–Expenditure Budget Authorizations:<br>Allotments |                                                     |
| A113–Expenditure Budget Authorizations:<br>Allocations |                                                                                                                                              | A113–Expenditure Budget Authorizations:<br>Allocations                                          |                                                     |
| F101–Closing Disbursement Accounts: Standard           |                                                                                                                                              |                                                                                                 |                                                     |
| F501–Closing Budgeted Disbursement Account             |                                                                                                                                              |                                                                                                 |                                                     |
| Notes                                                  | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                 |                                                                                                 |                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                    |                                                                                                                                                                                                                   | 3208                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                                                                                                                                                                                             | Authorized Operating Expenses                                                                                                                                                                                     | Account Number                                      |
| Description                                                                                                                                                                                               | Identifies amounts, authorized or appropriated, to be disbursed from enterprise-type accounts for the purpose of paying the cost of materials sold or the cost of services received from which income is derived. |                                                     |
|                                                                                                                                                                                                           | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                          | Debit<br><input checked="" type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                                                                        | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                                                                                |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                              |                                                                                                                                                                                                                   |                                                     |
| Debits                                                                                                                                                                                                    | Credits                                                                                                                                                                                                           |                                                     |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F102—Year-end Accruals: Standard (cont.)<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations                                                         |                                                     |
| Notes                                                                                                                                                                                                     | All entries made to this account require the approval of the Central Budget Division.                                                                                                                             |                                                     |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3209

Account  
Title

► Authorized Transfers – Out

▲ Account  
Number ▲

Description

Identifies amounts to be transferred from one accounting entity to another pursuant to an appropriation to do so.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 431 – Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations  
F101—Closing Disbursement Accounts: Standard  
F501—Closing Budgeted Disbursement Account

A111—Expenditure Budget Authorizations  
A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                 |                                                                                                                                | 3210                                                |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                                          | ► Anticipated Income Refunds                                                                                                   | Account Number ▲                                    |
| Description                                            | Identifies income collections which are authorized or appropriated to be refunded by non-income collections clearing accounts. |                                                     |
|                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                       | Debit<br><input checked="" type="checkbox"/> Credit |
| Subsidiary Ledgers                                     | Form 431 – Expenditure Control Ledger (Authorized)                                                                             |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                           |                                                                                                                                |                                                     |
| Debits                                                 |                                                                                                                                | Credits                                             |
| A112–Expenditure Budget Authorizations:<br>Allotments  | A111–Expenditure Budget Authorizations                                                                                         |                                                     |
| A113–Expenditure Budget Authorizations:<br>Allocations | A112–Expenditure Budget Authorizations:<br>Allotments                                                                          |                                                     |
| F101–Closing Disbursement Accounts: Standard           | A113–Expenditure Budget Authorizations:<br>Allocations                                                                         |                                                     |
| F501–Closing Budgeted Disbursement Account             |                                                                                                                                |                                                     |
| Notes                                                  | All entries made to this account require the approval of the Central Budget Division.                                          |                                                     |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3211

Account  
Title

► Anticipated Income Refunds – Clearance

Account  
Number ▲

Description

Identifies income collections authorized or appropriated to be refunded by income collection clearance accounts.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 431—Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations  
F103—Closing Disbursement Accounts: Income  
Refunds — Clearance  
F501—Closing Budgeted Disbursement Account

A111—Expenditure Budget Authorizations  
A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                          |                                                                                                                   | 3212                                                                                                                                                                                                |  |       |   |        |
|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                   | ► Authorized Bond Retirement Disbursements                                                                        | ▲ Account Number ▲                                                                                                                                                                                  |  |       |   |        |
| Description                                                                                     | Identifies the amount to be disbursed from Sinking Fund accounts to retire bonds maturing during the fiscal year. |                                                                                                                                                                                                     |  |       |   |        |
|                                                                                                 | NORMAL ACCOUNT BALANCE ►                                                                                          | <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td><td style="text-align: center;">Debit</td></tr> <tr> <td>X</td><td style="text-align: center;">Credit</td></tr> </table> |  | Debit | X | Credit |
|                                                                                                 | Debit                                                                                                             |                                                                                                                                                                                                     |  |       |   |        |
| X                                                                                               | Credit                                                                                                            |                                                                                                                                                                                                     |  |       |   |        |
| Subsidiary Ledgers                                                                              | Form 431 – Expenditure Control Ledger (Authorized)                                                                |                                                                                                                                                                                                     |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                    |                                                                                                                   |                                                                                                                                                                                                     |  |       |   |        |
| Debits                                                                                          | Credits                                                                                                           |                                                                                                                                                                                                     |  |       |   |        |
| F104—Closing Disbursement Accounts: Bond Accounts<br>F501—Closing Budgeted Disbursement Account | A401—Sinking Fund: Current Disbursement Requirements                                                              |                                                                                                                                                                                                     |  |       |   |        |
| Notes                                                                                           | <p>All entries made to this account require the approval of the Central Budget Division.</p>                      |                                                                                                                                                                                                     |  |       |   |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3213

Account  
Title

► Authorized Bond Interest Expense

Account  
Number ▲

Description

Identifies the amounts to be disbursed from Sinking Fund accounts to pay interest due on bonds outstanding.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 431 – Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

F104—Closing Disbursement Accounts: Bond  
Accounts  
F501—Closing Budgeted Disbursement Account

A401—Sinking Fund: Current Disbursement  
Requirements

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                |                                                                                                                                                                 | 3214                                                                         |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                                                         | ► Anticipated Fiscal Agent Fees                                                                                                                                 | Account Number ▲                                                             |
| Description                                                                                           | Identifies amounts anticipated to be paid to fiscal agents for services provided in the process of retiring State bonds or making applicable interest payments. |                                                                              |
|                                                                                                       | NORMAL ACCOUNT BALANCE ►                                                                                                                                        | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                    | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                              |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                          |                                                                                                                                                                 |                                                                              |
| Debits                                                                                                | Credits                                                                                                                                                         |                                                                              |
| F104–Closing Disbursement Accounts: Bond Accounts<br>F501–Closing Budgeted Disbursement Account       | A401–Sinking Fund: Current Disbursement Requirements                                                                                                            |                                                                              |
| Notes<br><i>All entries made to this account require the approval of the Central Budget Division.</i> |                                                                                                                                                                 |                                                                              |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3215

Account  
Title

▶ Appropriations – Other

Account  
Number ▲

Description

Identifies amounts authorized for expenditure wherein the amount so provided is not properly accounted under the other control accounts.

NORMAL ACCOUNT BALANCE ▶

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 432 – Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

A112—Expenditure Budget Authorizations—  
Allotments  
A113—Expenditure Budget Authorizations  
Allocations  
F101—Closing Disbursement Accounts: Standard  
F501—Closing Budgeted Disbursement Account

## Credits

A111—Expenditure Budget Authorizations  
A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations :  
Allocations

Notes

All entries made to this account require the approval of the Central Budget Division.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                               |                                                                                                                                                                                                         | 3216                                                |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                                                                        | ► Anticipated Expenditure Allocations                                                                                                                                                                   | Account Number ▲                                    |
| Description                                                                          | Identifies the amount of non-cash disbursements anticipated to be charged to cost categories of enterprise or specific accounting entities (depreciation, cost of goods sold, overpaid expenses, etc.). |                                                     |
| Subsidiary Ledgers                                                                   | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                | Debit<br><input checked="" type="checkbox"/> Credit |
| Form 432 – Expenditure Control Ledger (Authorized)                                   |                                                                                                                                                                                                         |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                         |                                                                                                                                                                                                         |                                                     |
| Debits                                                                               |                                                                                                                                                                                                         | Credits                                             |
| F102—Closing Disbursements: Enterprise<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                                                                         | A402—Anticipated Expenditure Allocations            |
| Notes                                                                                |                                                                                                                                                                                                         |                                                     |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

4101

Account  
Title

► Fund Balance—General

Account  
Number ▲

Description

PRE-BUDGET: Identifies the difference between an accounting entity's assets and liabilities.

WITH BUDGET: Identifies the difference between an accounting entity's assets and liabilities and the difference between anticipated income and disbursements.

OPERATIONAL: Identifies the difference between an accounting entity's assets and liabilities plus the difference between anticipated income and disbursements and actual receipts and disbursements.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 431 – Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

|                                                                       |                                                                      |
|-----------------------------------------------------------------------|----------------------------------------------------------------------|
| A111—Expenditure Budget Authorizations                                | A201—Income Budget Authorizations                                    |
| A401—Sinking Fund: Current Disbursement Requirements                  | A301—Sinking Fund: Current Income Requirements                       |
| A402—Anticipated Expenditure Allocations                              | B361—Property Sold: Enterprise Type Account                          |
| B361—Property Sold: Enterprise Fund Account                           | F301—Close Prior Year Expenditure Adjustments Account                |
| B362—Property Surveyed: Enterprise Fund Account                       | F501—Closing Budgeted Disbursement Account                           |
| F601—Closing Budgeted Income Accounts: Estimated Exceeded Collections | F602—Closing Budgeted Income Accounts: Collections Exceeded Estimate |

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                       | 4201                                          |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------|
| Account Title                            | Fund Balance—Special Trusts                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Account Number ▲                      |                                               |
| Description                              | <p><b>PRE-BUDGET:</b> Identifies the difference between an accounting entity's assets and liabilities.</p> <p><b>WITH BUDGET:</b> Identifies the difference between an accounting entity's assets and liabilities and the difference between anticipated income and disbursements.</p> <p><b>OPERATIONAL:</b> Identifies the difference between an accounting entity's assets and liabilities plus the difference between anticipated income and disbursements and actual receipts and disbursements.</p> |                                       |                                               |
|                                          | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Debit                                 | Credit<br><input checked="" type="checkbox"/> |
| Subsidiary Letters                       | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                       |                                               |
| TYPICAL ACCOUNT TRANSACTIONS             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                       |                                               |
| Debits                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Credits                               |                                               |
| C702—Property Held In Trust: Disposition |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | C701—Property Held In Trust: Received |                                               |
| Notes                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                       |                                               |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

4301

Account  
Title

► Working Capital Advanced

Account  
Number ▲*Description*

Identifies the amount of funds donated to an enterprise type accounting entity for operational purposes.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

*Subsidiary  
Ledgers*

None

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                            |                                                                                                                      | 5101                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                                                                                                                                                                                                          | ► Revenue                                                                                                                                                                                                                                                                                                                  | Account Number ▲                                                                                                     |                                                     |
| Description                                                                                                                                                                                                            | Identifies amounts collected from State tax levies, fees, licenses, etc., to be used to finance support appropriations capital outlay appropriations, state aid and benefit appropriations, local assistance appropriations and state grant appropriations.<br>Correlates with budgetary account 3101 – Estimated Revenue. |                                                                                                                      |                                                     |
|                                                                                                                                                                                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                   |                                                                                                                      | Debit<br><input checked="" type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                                                                                     | Form 432–Income Control Ledger (collected)                                                                                                                                                                                                                                                                                 |                                                                                                                      |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                            |                                                                                                                      |                                                     |
| Debits                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                            | Credits                                                                                                              |                                                     |
| B414–Warrant Claims: Non-Budgeted Income Refunds<br>B421–Payroll Claim: Non-Central Payroll<br>C303–Dishonored Checks Cancelled: Standard Income<br>D302–Income Distribution<br>F401–Closing Income Accounts: Standard |                                                                                                                                                                                                                                                                                                                            | B233–Due From Local Agencies: Established<br>B311–Income Collections Deposited: Standard<br>D302–Income Distribution |                                                     |
| Notes                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                            |                                                                                                                      |                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                 |                                                                                                                                                                                                                                             |                                                                                                                                                                                 | 5102                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Account Title                                                                                                                                                                                                          | ► Operating Income                                                                                                                                                                                                                          | Account Number ▲                                                                                                                                                                |                                    |
| Description                                                                                                                                                                                                            | Identifies amounts received by those accounting entities marketing a product or specified services to State agencies or to the public (enterprise-type activities).<br>Correlates with budgetary account 3102 – Estimated Operating Income. |                                                                                                                                                                                 |                                    |
|                                                                                                                                                                                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                    | Debit<br><input checked="" type="checkbox"/>                                                                                                                                    | Credit<br><input type="checkbox"/> |
| Subsidiary Ledgers                                                                                                                                                                                                     | Form 432–Income Control Ledger (collected)                                                                                                                                                                                                  |                                                                                                                                                                                 |                                    |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                           |                                                                                                                                                                                                                                             |                                                                                                                                                                                 |                                    |
| Debits                                                                                                                                                                                                                 |                                                                                                                                                                                                                                             | Credits                                                                                                                                                                         |                                    |
| B414–Warrant Claims: Non-Budgeted Income Refunds<br>B421–Payroll Claim: Non-Central Payroll<br>C303–Dishonored Checks Cancelled: Standard Income<br>D302–Income Distribution<br>F401–Closing Income Accounts: Standard |                                                                                                                                                                                                                                             | B212–Income Receivables: Enterprise Accounts<br>B233–Due From Local Agencies: Established<br>B312–Income Collections Deposited: Enterprise Accounts<br>D302–Income Distribution |                                    |
| Notes                                                                                                                                                                                                                  |                                                                                                                                                                                                                                             |                                                                                                                                                                                 |                                    |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                 |                                                                                                                                                                                                                                 | 5103                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                          | Federal Grant and Cost Sharing Income                                                                                                                                                                                           | Account Number ▲                                                                                                         |
| Description                                                                                                            | <p>Identifies amounts received from the federal government either in the form of grants or pursuant to cost-sharing plans.</p> <p>Correlates with budgetary account 3103 – Estimated Federal Grant and Cost Sharing Income.</p> |                                                                                                                          |
|                                                                                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                        | Debit<br>X Credit                                                                                                        |
| Subsidiary Ledgers                                                                                                     | Form 432—Income Control Ledger (collected)                                                                                                                                                                                      |                                                                                                                          |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                           |                                                                                                                                                                                                                                 |                                                                                                                          |
| Debits                                                                                                                 |                                                                                                                                                                                                                                 | Credits                                                                                                                  |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard |                                                                                                                                                                                                                                 | B232—Due From Federal Government: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution |
| Notes                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                          |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5104

Account  
Title

► Private Grant Income

Account  
Number ▲

Description

Identifies amounts received by the State as grants from private sources—regardless of the disposition made of the grants.

Correlates with budgetary account 3104 — Estimated Private Grant Income.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 432—Income Control Ledger (collected)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B414—Warrant Claims: Non-Budgeted Income  
Refunds  
D302—Income Distribution  
F401—Closing Income Accounts: Standard

## Credits

B311—Income Collections Deposited: Standard  
D302—Income Distribution

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                             |                                                                                                                                                                                                                       |                                                                                                                                                                       | 5105 |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--|--|
| Account Title                                                                                                                                                                                      | ► Interest Income                                                                                                                                                                                                     | Account Number ▲                                                                                                                                                      |      |  |  |
| Description                                                                                                                                                                                        | <p>Identifies amounts received in the form of interest earnings—regardless of the source of monies upon which the interest was earned.</p> <p>Correlates with budgetary account 3105 – Estimated Interest Income.</p> |                                                                                                                                                                       |      |  |  |
|                                                                                                                                                                                                    | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                       |                                                                                                                                                                       |      |  |  |
| Subsidiary Ledgers                                                                                                                                                                                 | Form 432—Income Control Ledger (collected)                                                                                                                                                                            |                                                                                                                                                                       |      |  |  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                |                                                                                                                                                                                                                       |                                                                                                                                                                       |      |  |  |
| Debits                                                                                                                                                                                             |                                                                                                                                                                                                                       | Credits                                                                                                                                                               |      |  |  |
| B414—Warrant Claims: Non-Budgeted Income<br>Refunds<br>C303—Dishonored Checks Cancelled: Standard<br>Income<br>D203—Accrued Interest Purchased is Offset<br>F401—Closing Income Accounts: Standard |                                                                                                                                                                                                                       | B311—Income Collections Deposited: Standard<br>B392—Interest and Investment Earnings<br>Deposited by Treasurer<br>C803—Coupons Liquidated<br>D302—Income Distribution |      |  |  |
| Notes                                                                                                                                                                                              |                                                                                                                                                                                                                       |                                                                                                                                                                       |      |  |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                           |                                                                                                                                                                                                                              |                                                                  | 5106 |   |       |  |        |
|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------|---|-------|--|--------|
| Account Title                                                    | ► Investment Earnings                                                                                                                                                                                                        | Account Number ▲                                                 |      |   |       |  |        |
| Description                                                      | Identifies profits made through the investment and sale of securities—regardless of the source of monies from which the investment was purchased.<br>Correlates with budgetary account 3106 – Estimated Investment Earnings. |                                                                  |      |   |       |  |        |
| Subsidiary Ledgers                                               | <b>NORMAL ACCOUNT BALANCE ►</b> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>                                              |                                                                  |      | X | Debit |  | Credit |
| X                                                                | Debit                                                                                                                                                                                                                        |                                                                  |      |   |       |  |        |
|                                                                  | Credit                                                                                                                                                                                                                       |                                                                  |      |   |       |  |        |
|                                                                  | Form 432—Income Control Ledger (collected)                                                                                                                                                                                   |                                                                  |      |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                     |                                                                                                                                                                                                                              |                                                                  |      |   |       |  |        |
| Debits                                                           |                                                                                                                                                                                                                              | Credits                                                          |      |   |       |  |        |
| B414—Warrant Claims: Non-Budgeted Income Refunds                 |                                                                                                                                                                                                                              | B311—Income Collections Deposited: Standard                      |      |   |       |  |        |
| C303—Dishonored Checks Cancelled: Standard Income                |                                                                                                                                                                                                                              | B392—Interest and Investment Earnings Deposited by Treasurer     |      |   |       |  |        |
| C801—Securities Liquidated: Cost Basis                           |                                                                                                                                                                                                                              | C801—Securities Liquidated: Cost Basis                           |      |   |       |  |        |
| C802—Securities Liquidated: State-Owned Securities Valued at Par |                                                                                                                                                                                                                              | C802—Securities Liquidated: State-Owned Securities Valued at Par |      |   |       |  |        |
| D202—Premiums Amortized                                          |                                                                                                                                                                                                                              | D201—Bond Discount Accumulated                                   |      |   |       |  |        |
| D302—Income Distribution                                         |                                                                                                                                                                                                                              | D302—Income Distribution                                         |      |   |       |  |        |
| F401—Closing Income Accounts: Standard                           |                                                                                                                                                                                                                              |                                                                  |      |   |       |  |        |
| Notes                                                            |                                                                                                                                                                                                                              |                                                                  |      |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                  |                                                                                                                                                                                                        | 5107                                                                                                                                   |  |       |   |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                                                                                                                                                           | ► Fiduciary Income                                                                                                                                                                                     | ▲ Account Number ▲                                                                                                                     |  |       |   |        |
| Description                                                                                                                                                                                                                             | <p>Identifies amounts received by the State or State entities to be held or disbursed in a trust or fiduciary capacity.</p> <p>Correlate with budgetary account 3107 – Estimated Fiduciary Income.</p> |                                                                                                                                        |  |       |   |        |
|                                                                                                                                                                                                                                         | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                               | <table border="1"> <tr> <td></td><td>Debit</td></tr> <tr> <td>X</td><td>Credit</td></tr> </table>                                      |  | Debit | X | Credit |
|                                                                                                                                                                                                                                         | Debit                                                                                                                                                                                                  |                                                                                                                                        |  |       |   |        |
| X                                                                                                                                                                                                                                       | Credit                                                                                                                                                                                                 |                                                                                                                                        |  |       |   |        |
| Subsidiary Ledgers                                                                                                                                                                                                                      | Form 432–Income Control Ledger (collected)                                                                                                                                                             |                                                                                                                                        |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                            |                                                                                                                                                                                                        |                                                                                                                                        |  |       |   |        |
| <b>Debits</b><br>B414–Warrant Claims: Non-Budgeted Income Refunds<br>B421–Payroll Claim: Non-Central Payroll<br>C303–Dishonored Checks Cancelled: Standard Income<br>D302–Income Distribution<br>F401–Closing Income Accounts: Standard |                                                                                                                                                                                                        | <b>Credits</b><br>B233–Due From Local Agencies: Established<br>B311–Income Collections Deposited: Standard<br>D302–Income Distribution |  |       |   |        |
| Notes                                                                                                                                                                                                                                   |                                                                                                                                                                                                        |                                                                                                                                        |  |       |   |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5108

Account  
Title

▶ Pro-Rata Income

Account  
Number ▲

Description

Identifies amounts received representing a recovery of costs relating to general services rendered to State agencies or the federal government.

Correlates with budgetary account 3108 – Estimated Pro-Rata Income.

NORMAL ACCOUNT BALANCE ▶

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 432–Income Control Ledger (collected)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B421–Payroll Claim: Non-Central Payroll  
 C303–Dishonored Checks Cancelled: Standard  
 Income

D302–Income Distribution

F401–Closing Income Accounts: Standard

B311–Income Collections Deposited: Standard  
 D302–Income Distribution

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                      |                                                                                                                            |                                                                     | 5109            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------|
| Account Title                                                                                                                                                               | Bond Proceeds                                                                                                              | Account Number ▲                                                    |                 |
| Description                                                                                                                                                                 | Identifies amounts derived through the sale of bonds.<br>Correlates with budgetary account 3109 – Estimated Bond Proceeds. |                                                                     |                 |
|                                                                                                                                                                             | NORMAL ACCOUNT BALANCE ►                                                                                                   | X                                                                   | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                          | Form 432—Income Control Ledger (collected)                                                                                 |                                                                     |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                |                                                                                                                            |                                                                     |                 |
| Debits                                                                                                                                                                      |                                                                                                                            | Credits                                                             |                 |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard |                                                                                                                            | B314—Bonds Sold: Bond Proceeds Recorded<br>D302—Income Distribution |                 |
| Notes                                                                                                                                                                       |                                                                                                                            |                                                                     |                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                 |                                                                                                                                                       |                                                                                               | 5110   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|--------|
| Account Title                                                                                                                                                                                          | ► Asset Sale Proceeds                                                                                                                                 | Account Number ▲                                                                              |        |
| Description                                                                                                                                                                                            | Identifies amount derived through the sale of non-enterprise owned assets.<br>Correlates with budgetary account 3110 – Estimated Asset Sale Proceeds. |                                                                                               |        |
|                                                                                                                                                                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                              | Debit                                                                                         | Credit |
| X                                                                                                                                                                                                      |                                                                                                                                                       |                                                                                               |        |
| Subsidiary Ledgers                                                                                                                                                                                     | Form 432–Income Control Ledger (collected)                                                                                                            |                                                                                               |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                           |                                                                                                                                                       |                                                                                               |        |
| <b>Debits</b><br><br>B414–Warrant Claims: Non-Budgeted Income<br>Refunds<br>C303–Dishonored Checks Cancelled: Standard<br>Income<br>D302–Income Distribution<br>F401–Closing Income Accounts: Standard |                                                                                                                                                       | <b>Credits</b><br><br>B311–Income Collections Deposited: Standard<br>D302–Income Distribution |        |
| Notes                                                                                                                                                                                                  |                                                                                                                                                       |                                                                                               |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                           |                                                                                                                                                                                   |                                                                                                                   | 5111 |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------|---|-------|--|--------|
| Account Title                                                                                                                    | ► Revenue Appropriations                                                                                                                                                          | Account Number ▲                                                                                                  |      |   |       |  |        |
| Description                                                                                                                      | <p>Identifies amounts of monies transferred into an accounting entity from another by appropriations.</p> <p>Correlates with budgetary account 3111 – Revenue Appropriations.</p> |                                                                                                                   |      |   |       |  |        |
|                                                                                                                                  | <b>NORMAL ACCOUNT BALANCE ►</b> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>   |                                                                                                                   |      | X | Debit |  | Credit |
| X                                                                                                                                | Debit                                                                                                                                                                             |                                                                                                                   |      |   |       |  |        |
|                                                                                                                                  | Credit                                                                                                                                                                            |                                                                                                                   |      |   |       |  |        |
| Subsidiary Ledgers                                                                                                               | Form 432—Income Control Ledger (collected)                                                                                                                                        |                                                                                                                   |      |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                              |                                                                                                                                                                                   |                                                                                                                   |      |   |       |  |        |
| Debits                                                                                                                           |                                                                                                                                                                                   | Credits                                                                                                           |      |   |       |  |        |
| C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                   | B231—Due From State Funds: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution |      |   |       |  |        |
| Notes                                                                                                                            |                                                                                                                                                                                   |                                                                                                                   |      |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                             |                                                                                                                                                                                                                                   |                                                                                                                      | 5112                                                                                                                                                                                               |  |       |   |        |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                                                      | ► Income Collections Clearing—State                                                                                                                                                                                               | Account Number ▲                                                                                                     |                                                                                                                                                                                                    |  |       |   |        |
| Description                                                                                                                        | <p>Identifies the total amount of money collected by one State accounting entity on behalf of another State Accounting Entity.</p> <p>Correlates with budgetary account 3112 – Estimated Income Collections Clearing – State.</p> |                                                                                                                      |                                                                                                                                                                                                    |  |       |   |        |
|                                                                                                                                    | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                   |                                                                                                                      | <table border="1" style="float: right; margin-left: 10px;"> <tr> <td></td><td style="text-align: center;">Debit</td></tr> <tr> <td>X</td><td style="text-align: center;">Credit</td></tr> </table> |  | Debit | X | Credit |
|                                                                                                                                    | Debit                                                                                                                                                                                                                             |                                                                                                                      |                                                                                                                                                                                                    |  |       |   |        |
| X                                                                                                                                  | Credit                                                                                                                                                                                                                            |                                                                                                                      |                                                                                                                                                                                                    |  |       |   |        |
| Subsidiary Ledgers                                                                                                                 | <p>Form 432—Income Control Ledger (collected)</p> <p>Form 433—Income Clearance Control Ledger (collected)</p>                                                                                                                     |                                                                                                                      |                                                                                                                                                                                                    |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                |                                                                                                                                                                                                                                   |                                                                                                                      |                                                                                                                                                                                                    |  |       |   |        |
| Debits                                                                                                                             |                                                                                                                                                                                                                                   | Credits                                                                                                              |                                                                                                                                                                                                    |  |       |   |        |
| C304—Dishonored Checks Cancelled: Income Collection Clearing Account<br>F403—Closing Income Accounts: Income Collections Clearance |                                                                                                                                                                                                                                   | B233—Due From Local Agencies: Established<br>B313—Income Collections Deposited: Income Collections Clearing Accounts |                                                                                                                                                                                                    |  |       |   |        |
| Notes                                                                                                                              |                                                                                                                                                                                                                                   |                                                                                                                      |                                                                                                                                                                                                    |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                             |                                                                                                                                                                                                                                 | 5113                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Account Title                                                                                                                      | ► Income Collections Clearing—Other                                                                                                                                                                                             | Account<br>▲ Number ▲                                                   |
| Description                                                                                                                        | <p>Identifies monies collected by the State in behalf of local governments to be subsequently transferred to local governments.</p> <p>Correlates with budgetary account 3113 — Estimated Income Collections Clearing—Other</p> |                                                                         |
|                                                                                                                                    | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                        | Debit<br><input checked="" type="checkbox"/> Credit                     |
| Subsidiary Ledgers                                                                                                                 | <p>Form 432—Income Control Ledger (collections)</p> <p>Form 433—Income Clearance Control Ledger (collections)</p>                                                                                                               |                                                                         |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                       |                                                                                                                                                                                                                                 |                                                                         |
| Debits                                                                                                                             |                                                                                                                                                                                                                                 | Credits                                                                 |
| C304—Dishonored Checks Cancelled: Income Collection Clearing Account<br>F403—Closing Income Accounts: Income Collections Clearance |                                                                                                                                                                                                                                 | B313—Income Collections Deposited: Income Collections Clearing Accounts |
| Notes                                                                                                                              |                                                                                                                                                                                                                                 |                                                                         |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                               |                                                                                                                                                                                                                                                                                 | 5114                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                        | ► Reimbursements                                                                                                                                                                                                                                                                | ▲ Account Number ▲                                                                                                   |
| Description                                                                                                                                                                          | Identifies the total amounts of expenditures recovered by a State accounting entity for services rendered by non-enterprise entities, or commodities furnished to State or non-State agencies or persons.<br>Correlates with budgetary account 3114 – Estimated Reimbursements. |                                                                                                                      |
| NORMAL ACCOUNT BALANCE ►                                                                                                                                                             |                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit                                         |
| Subsidiary Ledgers                                                                                                                                                                   | Form 432–Income Control Ledger (collections)                                                                                                                                                                                                                                    |                                                                                                                      |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                         |                                                                                                                                                                                                                                                                                 |                                                                                                                      |
| Debits                                                                                                                                                                               |                                                                                                                                                                                                                                                                                 | Credits                                                                                                              |
| B414–Warrant Claims: Non-Budgeted Income Refunds<br>C303–Dishonored Checks cancelled: Standard Income<br>D302–Income Distribution<br>F402–Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                                                                                                                 | B233–Due From Local Agencies: Established<br>B311–Income Collections Deposited: Standard<br>D302–Income Distribution |
| Notes                                                                                                                                                                                |                                                                                                                                                                                                                                                                                 |                                                                                                                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                           |                                                                                                                                                                                                                                                                                    | 5115                                                       |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Account Title                                                                                                                    | Sinking Fund Revenue                                                                                                                                                                                                                                                               | Account Number ▲                                           |
| Description                                                                                                                      | <p>Identifies amounts collected from State levied taxes, licenses, fees or other State revenue sources deposited directly into a Sinking Fund account to retire bonds and/or pay interest due.</p> <p>Correlates with budgetary account 3115 – Estimated Sinking Fund Revenue.</p> |                                                            |
|                                                                                                                                  | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                           | X Debit Credit                                             |
| Subsidiary Ledgers                                                                                                               | Form 432—Income Control Ledger (collections)                                                                                                                                                                                                                                       |                                                            |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                     |                                                                                                                                                                                                                                                                                    |                                                            |
| Debits                                                                                                                           |                                                                                                                                                                                                                                                                                    | Credits                                                    |
| C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                                                                                                                    | B315—Sinking Fund: Collections<br>D302—Income Distribution |
| Notes                                                                                                                            |                                                                                                                                                                                                                                                                                    |                                                            |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5116

Account  
Title

► Sinking Fund Contributions

Account  
Number ▲

| <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Identifies monies paid into a Sinking Fund account to retire bonds and/or pay interest due wherein the amounts paid-in has previously been accounted as income in other categories or is paid-in from a non-Treasury fund source.</p> <p>Correlates with budgetary account 3116 – Estimated Sinking Fund Contributions.</p> |  |        |         |                                                                                                                                                                                                                                          |                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p style="text-align: center;"><b>NORMAL ACCOUNT BALANCE ►</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Debit</td> </tr> <tr> <td>X</td> <td style="text-align: right;">Credit</td> </tr> </table>                                                  |  |        | Debit   | X                                                                                                                                                                                                                                        | Credit                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Debit                                                                                                                                                                                                                                                                                                                          |  |        |         |                                                                                                                                                                                                                                          |                                                            |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credit                                                                                                                                                                                                                                                                                                                         |  |        |         |                                                                                                                                                                                                                                          |                                                            |
| <i>Subsidiary<br/>Ledgers</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Form 432—Income Control Ledger (collections)</p>                                                                                                                                                                                                                                                                            |  |        |         |                                                                                                                                                                                                                                          |                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                |  |        |         |                                                                                                                                                                                                                                          |                                                            |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">Debits</th><th style="text-align: center; padding: 5px;">Credits</th></tr> </thead> <tbody> <tr> <td style="padding: 5px;">           B414—Warrant Claims: Non-Budgeted Income<br/>           Refunds<br/>           B421—Payroll Claim: Non-Central Payroll<br/>           C303—Dishonored Checks Cancelled: Standard<br/>           Income<br/>           D302—Income Distribution<br/>           F402—Closing Income Accounts: Standard<br/>           (con't.)         </td><td style="padding: 5px;">           B315—Sinking Fund: Collections<br/>           D302—Income Distribution         </td></tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                |  | Debits | Credits | B414—Warrant Claims: Non-Budgeted Income<br>Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard<br>Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard<br>(con't.) | B315—Sinking Fund: Collections<br>D302—Income Distribution |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credits                                                                                                                                                                                                                                                                                                                        |  |        |         |                                                                                                                                                                                                                                          |                                                            |
| B414—Warrant Claims: Non-Budgeted Income<br>Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard<br>Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard<br>(con't.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | B315—Sinking Fund: Collections<br>D302—Income Distribution                                                                                                                                                                                                                                                                     |  |        |         |                                                                                                                                                                                                                                          |                                                            |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                |  |        |         |                                                                                                                                                                                                                                          |                                                            |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                             | 5117                                           |   |       |   |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---|-------|---|--------|
| Account Title                                                                                                                                           | Excess Sinking Fund Transfers                                                                                                                                                                                                                                                                                                                                                               | Account Number                                 |   |       |   |        |
| Description                                                                                                                                             | <p>Identifies monies, exceeding the needs of a Sinking Fund account, transferred into some other accounting entity.</p> <p>Correlates with budgetary account 3117 – Estimated Excess Sinking Fund Transfers.</p>                                                                                                                                                                            |                                                |   |       |   |        |
| Subsidiary Ledgers                                                                                                                                      | <p>NORMAL ACCOUNT BALANCE ►</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: right; padding-right: 5px;">X</td> <td style="width: 90%; text-align: left; padding-left: 5px;">Debit</td> </tr> <tr> <td style="text-align: right; padding-right: 5px;">X</td> <td style="text-align: left; padding-left: 5px;">Credit</td> </tr> </table> |                                                | X | Debit | X | Credit |
| X                                                                                                                                                       | Debit                                                                                                                                                                                                                                                                                                                                                                                       |                                                |   |       |   |        |
| X                                                                                                                                                       | Credit                                                                                                                                                                                                                                                                                                                                                                                      |                                                |   |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                             |                                                |   |       |   |        |
| <p>Debits</p> <p>C303–Dishonored Checks Cancelled: Standard Income<br/>D302–Income Distribution<br/>F402–Closing Income Accounts: Standard (con't.)</p> |                                                                                                                                                                                                                                                                                                                                                                                             | <p>Credits</p> <p>D302–Income Distribution</p> |   |       |   |        |
| Notes                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                             |                                                |   |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                  |                                                                                                                      | 5118 |  |       |   |        |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------|--|-------|---|--------|
| Account Title                          | ► Income – Other                                                                                                                                                                                                                 | Account Number ▲                                                                                                     |      |  |       |   |        |
| Description                            | Identifies total amount collected by the State which is properly classified as income but not accurately described by using other income control accounts.<br>Correlates with budgetary account 3118 – Estimated Income – Other. |                                                                                                                      |      |  |       |   |        |
| Subsidiary Ledgers                     | <b>NORMAL ACCOUNT BALANCE ►</b> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table>                                                  |                                                                                                                      |      |  | Debit | X | Credit |
|                                        | Debit                                                                                                                                                                                                                            |                                                                                                                      |      |  |       |   |        |
| X                                      | Credit                                                                                                                                                                                                                           |                                                                                                                      |      |  |       |   |        |
|                                        | Form 432 – Income Control Ledger (Collected)                                                                                                                                                                                     |                                                                                                                      |      |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                                                                                  |                                                                                                                      |      |  |       |   |        |
|                                        | <b>Debits</b>                                                                                                                                                                                                                    | <b>Credits</b>                                                                                                       |      |  |       |   |        |
|                                        | B414—Bonds Sold: Bond Proceeds Recorded<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.)                                                      | B233—Due From Local Agencies: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution |      |  |       |   |        |
| Notes                                  |                                                                                                                                                                                                                                  |                                                                                                                      |      |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                            |                                                                                                                                                                                     | 5201                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ► Support Expenditures                                                                                                                                                                                                                     | Account Number ▲                                                                                                                                                                    |                                                                              |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>Identifies the total amount expended to finance general State operations insofar as operating expenses are concerned (includes expenditures for equipment).</p> <p>Correlates with budgetary account 3201 – Support Appropriations.</p> |                                                                                                                                                                                     |                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                            |                                                                                                                                                                                     | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Form 431—Expenditure Control Ledger (expended)                                                                                                                                                                                             |                                                                                                                                                                                     |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                            |                                                                                                                                                                                     |                                                                              |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                            | Credits                                                                                                                                                                             |                                                                              |
| B411—Warrant Claims: Standard Disbursements<br>B453—Treasurer's Interest Charges<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds: Replenished<br>C202—Agency Warrants Are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard<br>F201—Closing Other Deductions |                                                                                                                                                                                                                                            | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Year-end Accruals: Standard |                                                                              |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                            |                                                                                                                                                                                     |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                 | 5202                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ► Capital Outlay Expenditures                                                                                                                                                                                                                                          | Account Number ▲                                                                                                                                                                                |                        |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Identifies the total amount expended to purchase land, develop building sites, construct buildings and provide major improvements extending the life of productive attributes of buildings.<br>Correlates with budgetary account 3202 – Capital Outlay Appropriations. |                                                                                                                                                                                                 |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                                                        |                                                                                                                                                                                                 | X      Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                         |                                                                                                                                                                                                 |                        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                 |                        |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                  |                        |
| B411—Warrant Claims: Standard Disbursements<br>B465—Disposition is made of Condemnation Deposits: Non-Enterprise<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>C605—Construction Progress Report : Non-Enterprise<br>D301—Expenditure Distribution<br>E101—Closing Disbursement Accounts: Standard<br>F201—Closing Other Deductions |                                                                                                                                                                                                                                                                        | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                        |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                 |                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                               |                                                                                                                                                                                                          | 5203                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Account Title                                                                                                                                                                                                                        | ► State Aid and Benefit Expenditures                                                                                                                                                                     | ▲ Account Number ▲     |
| Description                                                                                                                                                                                                                          | <p>Identifies the total amount expended to provide financial aid and/or assistance directly to recipients.</p> <p>Correlates with budgetary account 3203 – State Aid and Benefit Appropriations.</p>     |                        |
|                                                                                                                                                                                                                                      | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                 | X      Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                   | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                           |                        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                         |                                                                                                                                                                                                          |                        |
| Debits                                                                                                                                                                                                                               | Credits                                                                                                                                                                                                  |                        |
| B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts:<br>Standard |                        |
| Notes                                                                                                                                                                                                                                |                                                                                                                                                                                                          |                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                   | 5204                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Account Title                                                                                                                                                                                                                                      | Local Assistance Expenditures                                                                                                                                                                                                                                                     | Account Number         |
| Description                                                                                                                                                                                                                                        | <p>Identifies amounts expended by the State for the purpose of financing the operation of non-State governmental entities. Amounts paid are expended by the non-State governmental entities.</p> <p>Correlates with budgetary account 3204 – Local Assistance Appropriations.</p> |                        |
|                                                                                                                                                                                                                                                    | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                          | X      Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                 | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                                    |                        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                   |                        |
| Debits<br><br>B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard | Credits<br><br>B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard                                                                    |                        |
| Notes                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   |                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                               |                                                                                                                                                                                              |                                                                                                                                                                                                       | 5205 |   |       |  |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---|-------|--|--------|
| Account Title                                                                                                                                                                                                                        | ► State Grants                                                                                                                                                                               | Account Number ▲                                                                                                                                                                                      |      |   |       |  |        |
| Description                                                                                                                                                                                                                          | <p>Identifies the total amount of State revenues disbursed by the State as grants in-aid to non-State entities.</p> <p>Correlates with budgetary account 3205 – Authorized State Grants.</p> |                                                                                                                                                                                                       |      |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                                                                                                   | <p>NORMAL ACCOUNT BALANCE ►</p> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>              |                                                                                                                                                                                                       |      | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                    | Debit                                                                                                                                                                                        |                                                                                                                                                                                                       |      |   |       |  |        |
|                                                                                                                                                                                                                                      | Credit                                                                                                                                                                                       |                                                                                                                                                                                                       |      |   |       |  |        |
| Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                       |                                                                                                                                                                                              |                                                                                                                                                                                                       |      |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                         |                                                                                                                                                                                              |                                                                                                                                                                                                       |      |   |       |  |        |
| Debits                                                                                                                                                                                                                               |                                                                                                                                                                                              | Credits                                                                                                                                                                                               |      |   |       |  |        |
| B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard |                                                                                                                                                                                              | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |      |   |       |  |        |
| Notes                                                                                                                                                                                                                                |                                                                                                                                                                                              |                                                                                                                                                                                                       |      |   |       |  |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5206

Account  
Title

► Federal Grant Transfers

Account  
Number ▲

Description

Identifies the amount of grants received by the State from the Federal government which have been transferred as federal grants to non-State governmental entities.

Correlates with budgetary account 3206 – Anticipated Federal Grant Transfers.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 431—Expenditure Control Ledger (Expended)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B411—Warrant Claims: Standard Disbursements  
 C202—Agency Warrants are Issued: Standard  
 C305—Dishonored Checks Cancelled: Standard  
 Expenditure Abatement  
 D301—Expenditure Distribution  
 E101—Year-end Accruals: Standard

B221—Expenditure Abatement Receivables:  
 Standard  
 B321—Expenditure Abatement Collections  
 Deposited: Standard  
 D301—Expenditure Distribution  
 F101—Closing Disbursement Accounts:  
 Standard

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                           | 5207              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ► Fiduciary Disbursements                                                                                                                                                                                 | Account Number ▲  |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>Identifies amounts expended from funds held in trust safekeeping or fiduciary capacity by the State.</p> <p>Correlates with budgetary account 3207 — Authorized Fiduciary Disbursements.</p>           |                   |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                    | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                  | X Debit<br>Credit |
| Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                           |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                           |                   |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Credits                                                                                                                                                                                                   |                   |
| B111—Account Payable<br>B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice:- Paid<br>C122—Imprest Cash Purchase Funds:<br>Replenished<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables :<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts:<br>Standard |                   |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                           |                   |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5208

Account  
Title

► Operating Expenses

▲ Account  
Number ▲*Description*

Identifies amounts expended by enterprise operations including allocated expenses (cost of goods sold, depreciation).

Correlates with budgetary account 3208 – Authorized Operating Expenses.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

*Subsidiary  
Ledgers*

Form 431—Expenditure Control Ledger (Expended)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B11—Account Payable  
 B411—Warrant Claims: Standard Disbursements  
 B461—Transfers: To Payroll Revolving Account  
 B463—Inter-Entity Invoice: Paid  
 C122—Imprest Cash Purchase Funds:  
     Replenished  
 C202—Agency Warrants are Issued—Standard  
 C305—Dishonored Checks Cancelled: Standard  
     Expenditure Abatement  
 C403—Expense Advances: Adjustment/Closure  
 D101—Cost Allocations: Cost of Goods Sold  
 D102—Cost Allocations: Depreciation  
 D103—Cost Allocation: Other Prepayments  
 D301—Expenditure Distribution  
 E102—Year-end Accruals: Standard (continued)  
 F201—Closing Other Deductions

B221—Expenditure Abatement Receivables:  
     Standard  
 B321—Expenditure Abatement Collections  
     Deposited: Standard  
 D301—Expenditure Distribution  
 F102—Closing Disbursements: Enterprise

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                               |                                                                                                                                                                                  |                                                                                                                                                                                                       | 5209 |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---|-------|--|--------|
| Account Title                                                                                                                                                                                                                                                        | ► Transfers-Out                                                                                                                                                                  | Account Number ▲                                                                                                                                                                                      |      |   |       |  |        |
| Description                                                                                                                                                                                                                                                          | Identifies monies transferred from one accounting entity to another pursuant to an appropriation to do so.<br>Correlates with budgetary account 3209 – Authorized Transfers–Out. |                                                                                                                                                                                                       |      |   |       |  |        |
|                                                                                                                                                                                                                                                                      | <b>NORMAL ACCOUNT BALANCE ►</b> <table border="1" style="float: right; margin-right: 10px;"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>  |                                                                                                                                                                                                       |      | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                                    | Debit                                                                                                                                                                            |                                                                                                                                                                                                       |      |   |       |  |        |
|                                                                                                                                                                                                                                                                      | Credit                                                                                                                                                                           |                                                                                                                                                                                                       |      |   |       |  |        |
| Subsidiary<br>Ledgers                                                                                                                                                                                                                                                | Form 431—Expenditure Control Ledger (expended)                                                                                                                                   |                                                                                                                                                                                                       |      |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                  |                                                                                                                                                                                  |                                                                                                                                                                                                       |      |   |       |  |        |
| Debits                                                                                                                                                                                                                                                               |                                                                                                                                                                                  | Credits                                                                                                                                                                                               |      |   |       |  |        |
| B462—Authorized Transfers: Out<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions |                                                                                                                                                                                  | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |      |   |       |  |        |
| Notes                                                                                                                                                                                                                                                                |                                                                                                                                                                                  |                                                                                                                                                                                                       |      |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                        |                                                                                                                                                                                           |                                                                                                                                                                                                 | 5210              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                                                                                                                                                                 | ► Income Refunds                                                                                                                                                                          | Account Number ▲                                                                                                                                                                                |                   |
| Description                                                                                                                                                                                                                                                                                                   | <p>Identifies income collections refunded wherein an income collections clearing account is not involved.</p> <p>Correlates with budgetary account 3210 – Anticipated Income Refunds.</p> |                                                                                                                                                                                                 |                   |
|                                                                                                                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                  |                                                                                                                                                                                                 | X Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                            | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                            |                                                                                                                                                                                                 |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                           |                                                                                                                                                                                                 |                   |
| Debits                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                           | Credits                                                                                                                                                                                         |                   |
| B411—Warrant Claims: Standard Disbursements<br>B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued) |                                                                                                                                                                                           | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                   |
| Notes                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                           |                                                                                                                                                                                                 |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                     |                                                                                                                                                                                               | 5211                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                              | ► Income Refunds—Clearance                                                                                                                                                                    | ▲ Account Number ▲                                                                                                                                                                                                          |
| Description                                                                                                                | <p>Identifies the amount of income collections refunded from an income collections clearing account.</p> <p>Correlates with budgetary account 3211 — Anticipated Income Refunds—Clearing.</p> |                                                                                                                                                                                                                             |
| Subsidiary Ledgers                                                                                                         | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                      | X Debit<br>Credit                                                                                                                                                                                                           |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                               |                                                                                                                                                                                               |                                                                                                                                                                                                                             |
| Debits<br>B415—Warrant Claims: Income Refunds (Clearance)<br>C203—Agency Warrants Issued: Clearance Account Income Refunds |                                                                                                                                                                                               | Credits<br>B222—Expenditure Abatement Receivables: Clearance Account Refunds<br>B322—Expenditure Abatement Collections Deposited: Clearance Account Refunds<br>F103—Closing Disbursement Accounts: Income Refunds—Clearance |
| Notes                                                                                                                      |                                                                                                                                                                                               |                                                                                                                                                                                                                             |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5212

Account  
Title

► Bond Principal Payments

▲ Account  
Number ▲

Description

Identifies amounts disbursed from Sinking Fund accounts to retire matured bonds.  
 Correlates with budgetary account 3212 – Authorized Bond Retirement Disbursements.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 431—Expenditure Control Ledger (Expended)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

B441—Bond Principal and Interest Payments:  
 Sinking Fund Account  
 C305—Dishonored Checks Cancelled: Standard  
 Expenditure Abatement  
 D204—Bond Retirement: Accounting by  
 Fiscal Agents  
 D301—Expenditure Distribution

B221—Expenditure Abatement Receivables:  
 Standard  
 B321—Expenditure Abatement Collections  
 Deposited: Standard  
 D301—Expenditure Distribution  
 F104—Closing Disbursement Accounts: Bond  
 Accounts

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                             |                                                                                                                                                                                            |                                                                                                                                                                                                                                                     | 5213              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                                                                                      | Bond Interest Expense                                                                                                                                                                      | Account Number ▲                                                                                                                                                                                                                                    |                   |
| Description                                                                                                                                                                                                                        | <p>Identifies amounts disbursed from Sinking Fund accounts to pay interest due on bonds outstanding.</p> <p>Correlates with budgetary account 3213 – Authorized Bond Interest Expense.</p> |                                                                                                                                                                                                                                                     |                   |
|                                                                                                                                                                                                                                    | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                            |                                                                                                                                                                                                                                                     | X Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                 | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                             |                                                                                                                                                                                                                                                     |                   |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                |                                                                                                                                                                                            |                                                                                                                                                                                                                                                     |                   |
| Debits                                                                                                                                                                                                                             |                                                                                                                                                                                            | Credits                                                                                                                                                                                                                                             |                   |
| B441—Bond Principal and Interest Payments:<br>Sinking Fund Account<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D204—Bond Retirement: Accounting by<br>Fiscal Agents<br>D301—Expenditure Distribution |                                                                                                                                                                                            | B221—Expenditure Abatement Receivables:<br>Standard<br>B318—Bond Interest Sold: Allocated<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond<br>Accounts |                   |
| Notes                                                                                                                                                                                                                              |                                                                                                                                                                                            |                                                                                                                                                                                                                                                     |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                            |                                                                                                                                                                                   |                                                                                                                                                                                                      | 5214              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Account Title                                                                                                                                                                                     | ► Fiscal Agent Fees                                                                                                                                                               | Account Number ▲                                                                                                                                                                                     |                   |
| <i>Description</i>                                                                                                                                                                                | Identifies amounts paid to fiscal agents for services provided in the process of retiring State bonds.<br>Correlates with budgetary account 3214 – Anticipated Fiscal Agent Fees. |                                                                                                                                                                                                      |                   |
|                                                                                                                                                                                                   | NORMAL ACCOUNT BALANCE ►                                                                                                                                                          |                                                                                                                                                                                                      | X Debit<br>Credit |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                         | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                    |                                                                                                                                                                                                      |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                      |                                                                                                                                                                                   |                                                                                                                                                                                                      |                   |
| Debits                                                                                                                                                                                            |                                                                                                                                                                                   | Credits                                                                                                                                                                                              |                   |
| B451—Bond Retirement: Fiscal Agent Fees<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E103—Year-end Accruals: Clearance Account Refunds |                                                                                                                                                                                   | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond Accounts |                   |
| <i>Notes</i>                                                                                                                                                                                      |                                                                                                                                                                                   |                                                                                                                                                                                                      |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                       | 5215                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Disbursements – Other                                                                                                                                                                                 | Account Number                                                               |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>Identifies amounts disbursed which are not accurately accounted in more descriptive disbursement control account.</p> <p>Correlates with budgetary account 3215 – Appropriations – Other.</p>      |                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                              | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Form 431 – Expenditure Control Ledger (Expended)                                                                                                                                                      |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                       |                                                                              |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Credits                                                                                                                                                                                               |                                                                              |
| B411–Warrant Claims: Standard Disbursements<br>B461–Transfers: To Payroll Revolving Account<br>B463–Inter-Entity Invoice: Paid<br>C122–Imprest Cash Purchase Funds:<br>Replenished<br>C202–Agency Warrants are Issued: Standard<br>C305–Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>C403–Expense Advances: Adjustment/Closure<br>D301–Expenditure Distribution<br>E102–Year-end Accruals: Standard (continued)<br>F201– Closing Other Deductions | B221–Expenditure Abatement Receivables:<br>Standard<br>B321–Expenditure Abatement Collections<br>Deposited: Standard<br>D301–Expenditure Distribution<br>F101–Closing Disbursement Accounts: Standard |                                                                              |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                       |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                                                         |                  | 5216   |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------|--------|
| Account Title                                         | Prior Year Expenditure Adjustments                                                                                                      | Account Number ▲ |        |
| Description                                           | Identifies the amount of expenditures accrued at a year's-end not subsequently liquidated.                                              |                  |        |
|                                                       | NORMAL ACCOUNT BALANCE ►                                                                                                                | Debit<br>X       | Credit |
| Subsidiary Ledgers                                    | none                                                                                                                                    |                  |        |
| TYPICAL ACCOUNT TRANSACTIONS                          |                                                                                                                                         |                  |        |
| Debits                                                | Credits                                                                                                                                 |                  |        |
| F301—Close Prior Year Expenditure Adjustments Account | E104—Adjust Expenditure Accrual Accounts                                                                                                |                  |        |
| Notes                                                 | <i>A detailed analysis will be made to determine whether or not an adjustment to expenditures recorded in prior years is necessary.</i> |                  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                  |                                                                                                                                                                |                                            | 6101            |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------|
| Account Title                                           | Cash on Hand                                                                                                                                                   | Account Number                             |                 |
| Description                                             | Identifies cash change funds held by the State Treasurer as needed to effectively conduct State level banking activities.                                      |                                            |                 |
|                                                         | NORMAL ACCOUNT BALANCE ►                                                                                                                                       | X                                          | Debit<br>Credit |
| Subsidiary Ledgers                                      | None<br>Documents are to be maintained as needed to identify the responsible person and the amount of cash change funds.                                       |                                            |                 |
| TYPICAL ACCOUNT TRANSACTIONS                            |                                                                                                                                                                |                                            |                 |
| Debits                                                  |                                                                                                                                                                | Credits                                    |                 |
| G 103—Working Cash Change Fund Established or Augmented |                                                                                                                                                                | G104—Working Cash Change Funds are Reduced |                 |
| Notes                                                   | <i>Cash change funds should closely approximate actual daily needs. Excessive cash change funds reduce the effectiveness of the State's investment program</i> |                                            |                 |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

6102

Account  
Title

► Cash In Demand Deposits

▲ Account  
Number ▲

Description

Identifies monies on deposit in non-interest bearing commercial banks accounts upon which the Treasurer issues checks as required to redeem warrants issued or to invest surplus treasury cash.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Form 451—Bank Demand Deposit Ledger

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

G101—Collection Reports are Recorded  
 G104—Working Cash Change Funds are Reduced  
 G105—Transfer within Demand Accounts  
 G109—Certificate of Time Deposits are Negotiated  
 G110—Transfer from U.S. Treasury  
 G111—U.S. Treasury Obligation liquidated

## Credits

G103—Working Cash Change Fund Established or Augmented  
 G105—Transfer Within Demand Accounts  
 G106—Certificate of Time Deposits are Purchased  
 G107—Transfers to the U.S. Treasury  
 G108—Investment in U.S. Treasury Obligations  
 G112—Dishonored Checks are Purchased  
 G116—Presented Warrants are Purchased  
 G117—Presented Warrants Cashed are Purchased  
 G122—Registered Warrants are Purchased

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY          |                                                                                                   | 6201                                             |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------|
| Account Title                                   | Cash In Time Deposits                                                                             | Account Number ▲                                 |
| Description                                     | Identifies that amount of money invested in interest-bearing time deposits with commercial banks. |                                                  |
|                                                 | NORMAL ACCOUNT BALANCE ►                                                                          | X Debit<br>Credit                                |
| Subsidiary Ledgers                              |                                                                                                   |                                                  |
| Form 452—Bank Time Deposit Ledger               |                                                                                                   |                                                  |
| TYPICAL ACCOUNT TRANSACTIONS                    |                                                                                                   |                                                  |
| Debits                                          |                                                                                                   | Credits                                          |
| G106—Certificate of Time Deposits are Purchased |                                                                                                   | G109—Certificate of Time Deposits are Negotiated |
| Notes                                           |                                                                                                   |                                                  |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

6202

Account  
Title

► Cash With U.S. Treasury

Account  
Number  
▲*Description*

Identifies monies transferred to the U.S. Treasury as required by law but which remains technically under State control.

NORMAL ACCOUNT BALANCE ►

 Debit  
 Credit*Subsidiary  
Ledgers*

None

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

G107—Transfers to the U.S. Treasury

G110—Transfer from U.S. Treasury

*Notes*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY       |                                                                                                                                                                                    | 6301                                     |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Account Title                                | ► Investments at Cost                                                                                                                                                              | Account Number ▲                         |
| Description                                  | Identifies surplus treasury cash invested in securities. Investments are recorded at cost rather than at par considering the anticipated short duration of individual investments. |                                          |
| Subsidiary Ledgers                           | NORMAL ACCOUNT BALANCE ►                                                                                                                                                           | X Debit<br>Credit                        |
| TYPICAL ACCOUNT TRANSACTIONS                 |                                                                                                                                                                                    |                                          |
| Debits                                       |                                                                                                                                                                                    | Credits                                  |
| G108—Investment in U.S. Treasury Obligations |                                                                                                                                                                                    | G111—U.S. Treasury Obligation Liquidated |
| Notes                                        | <i>Long-term investments are to be recorded at par and premiums or discounts amortized or accumulated over the anticipated life of the investment.</i>                             |                                          |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

6302

Account  
Title

► Purchased Interest

Account  
Number ▲

Description

Identifies accrued interest on investments purchased with the investment. Interest collections are first offset against the Purchased Interest account and the net interest earning transferred to the recipient accounting entity.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

None

A record must be maintained detailing the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

G108—Investment in U.S. Treasury Obligations

G111—U.S. Treasury Obligation Liquidated

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY         |                                                                                                                                 |                                               |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| Account Title                                  | Land                                                                                                                            | 6401<br>▲ Account Number ▲                    |
| Description                                    | Identifies amounts invested in land by specified accounting entities. Account is utilized only in the General Fixed Asset Fund. |                                               |
|                                                | NORMAL ACCOUNT BALANCE ►                                                                                                        | X Debit<br>Credit                             |
| Subsidiary Ledgers                             | Agencies are to maintain ledger cards to identify the disposition of this account.                                              |                                               |
| TYPICAL ACCOUNT TRANSACTIONS                   |                                                                                                                                 |                                               |
| Debits                                         |                                                                                                                                 | Credits                                       |
| J101—General Gixed Asset Fund: Assets Recorded |                                                                                                                                 | J102—General Fixed Assets: Sold or Liquidated |
| Notes                                          |                                                                                                                                 |                                               |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

6402

Account  
Title

▶ Buildings

Account  
Number ▲

Description

Identifies amounts invested in buildings by specified accounting entities. Account is used only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.

NORMAL ACCOUNT BALANCE ▶

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Agencies are to maintain ledger cards to identify the disposition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

J101—General Fixed Asset Fund: Assets Recorded

J103—General Fixed Assets: Allocation

## Credits

J102—General Fixed Assets: Sold or Liquidated

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY         |                                                                                                                                                                                                                           | 6403                                                                         |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                  | Other Improvements                                                                                                                                                                                                        | Account Number                                                               |
| Description                                    | Identifies amounts invested in improvements other than buildings by specified accounting entities. Account is utilized only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated. |                                                                              |
|                                                | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                    | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                             | Agencies are to maintain ledger cards to identify the disposition of this account.                                                                                                                                        |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                   |                                                                                                                                                                                                                           |                                                                              |
| Debits                                         |                                                                                                                                                                                                                           | Credits                                                                      |
| J101—General Fixed Asset Fund: Assets Recorded |                                                                                                                                                                                                                           | J102—General Fixed Assets: Sold or Liquidated                                |
| J103—General Fixed Assets: Allocation          |                                                                                                                                                                                                                           |                                                                              |
| Notes                                          |                                                                                                                                                                                                                           |                                                                              |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

6404

Account  
Title

► Equipment

Account  
Number ▲

Description

Identifies amounts invested in equipment by specified accounting entities. Account is used only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
| X | Debit  |
|   | Credit |

Subsidiary  
Ledgers

Agencies are to maintain ledger cards to identify the disposition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

J101—General Fixed Asset Fund: Assets Recorded

J102—General Fixed Assets: Sold or Liquidated

J103—General Fixed Assets: Allocation

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                  |                                                                                                                                                                                                                                               |                                               | 6405                                                                         |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                                           | ► Other Fixed Assets                                                                                                                                                                                                                          | Account Number ▲                              |                                                                              |
| Description                                                                             | <p>Identifies the accumulated amount expended from specified accounting entities to purchase fixed assets other than land, buildings, and improvements other than buildings.</p> <p>Account is used only in the General Fixed Asset Fund.</p> |                                               |                                                                              |
|                                                                                         | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                               |                                               | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                      | Agencies are to maintain ledger cards to identify the disposition of this account.                                                                                                                                                            |                                               |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                     |                                                                                                                                                                                                                                               |                                               |                                                                              |
| Debits                                                                                  |                                                                                                                                                                                                                                               | Credits                                       |                                                                              |
| J101—General Fixed Asset Fund: Assets Recorded<br>J102—General Fixed Assets: Allocation |                                                                                                                                                                                                                                               | J102—General Fixed Assets: Sold or Liquidated |                                                                              |
| Notes                                                                                   |                                                                                                                                                                                                                                               |                                               |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY         |                                                                                                                                                                                                                                       |                                       | 6406                                                                         |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------|
| Account Title                                  | ► Construction Work In Progress                                                                                                                                                                                                       | Account Number ▲                      |                                                                              |
| Description                                    | <p>Identifies the accumulated amount expended from specified accounting entities for fixed assets wherein the fixed asset being acquired has not yet been completed.</p> <p>Account is used only in the General Fixed Asset Fund.</p> |                                       |                                                                              |
|                                                | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                              |                                       | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                             | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                                                             |                                       |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                   |                                                                                                                                                                                                                                       |                                       |                                                                              |
| Debits                                         |                                                                                                                                                                                                                                       | Credits                               |                                                                              |
| J101—General Fixed Asset Fund: Assets Recorded |                                                                                                                                                                                                                                       | J103—General Fixed Assets: Allocation |                                                                              |
| Notes                                          |                                                                                                                                                                                                                                       |                                       |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                         |                                                                                                                                                                                                                                                                                                                       |                            |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Account Title                                                                  | ► Amounts to be Provided to Retire Bonds Long-Term Debts                                                                                                                                                                                                                                                              | 6501<br>▲ Account Number ▲ |
| Description                                                                    | Identifies the total amount of funds needed to retire the principal portion of long-term debts (usually bonds). Account balance is increased as additional long-term debts are incurred and, periodically, reduced as applicable amounts are provided in Sinking Fund accounts. Used only by the Long-Term Debt Fund. |                            |
|                                                                                | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                              | X Debit<br>Credit          |
| Subsidiary Ledgers                                                             | None                                                                                                                                                                                                                                                                                                                  |                            |
| TYPICAL ACCOUNT TRANSACTIONS                                                   |                                                                                                                                                                                                                                                                                                                       |                            |
| Debits                                                                         | Credits                                                                                                                                                                                                                                                                                                               |                            |
| H101—Bonds Sold: Long-Term Debt Fund<br>H201—Notes Issued: Long-Term Debt Fund | H102—Sinking Fund Collections: Long-Term Debt Fund<br>H202—Sinking Fund Collections: Long-Term Debt Fund                                                                                                                                                                                                              |                            |
| Notes                                                                          |                                                                                                                                                                                                                                                                                                                       |                            |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                  |                                                                                                                                                                                                                       | 6510                                                                                                                        |   |       |  |        |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                           | ► Amounts Available in Sinking Fund Accounts                                                                                                                                                                          | Account Number ▲                                                                                                            |   |       |  |        |
| Description                                                             | Identifies the amounts accumulated in Sinking Fund accounts to provide for the payment of the principal portion of long-term debts outstanding. (Account used only by the Long-Term Debt Fund.)                       |                                                                                                                             |   |       |  |        |
| Subsidiary Ledgers                                                      | <p style="text-align: center;"><b>NORMAL ACCOUNT BALANCE ►</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>X</td><td>Debit</td> </tr> <tr> <td></td><td>Credit</td> </tr> </table> |                                                                                                                             | X | Debit |  | Credit |
| X                                                                       | Debit                                                                                                                                                                                                                 |                                                                                                                             |   |       |  |        |
|                                                                         | Credit                                                                                                                                                                                                                |                                                                                                                             |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                     |                                                                                                                                                                                                                       |                                                                                                                             |   |       |  |        |
| <b>Debits</b><br><br>H102—Sinking Fund Collections: Long-Term Debt Fund |                                                                                                                                                                                                                       | <b>Credits</b><br><br>H203—Note Principal Retired: Long-Term Debt Fund<br>H103—Bonds Principal Retired: Long-Term Debt Fund |   |       |  |        |
| Notes                                                                   |                                                                                                                                                                                                                       |                                                                                                                             |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                       | 7101                                 |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Account Title                          | ► Accountability For Treasury Cash Clearing                                                                                                                                                                                                                                           | Account Number ▲                     |
| Description                            | Identifies the amount of deposits made by agencies in commercial banks to the credit of the State Treasurer which have not yet been officially receipted into the State Treasury. Correlates with Account 1104—Treasury Cash Clearing, accounted in contributing accounting entities. |                                      |
|                                        | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                              | X Debit<br>Credit                    |
| Subsidiary Ledgers                     | Form 456—Treasurer's Cash Clearing Ledger                                                                                                                                                                                                                                             |                                      |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                       |                                      |
| Debits                                 |                                                                                                                                                                                                                                                                                       | Credits                              |
| G102—Treasurer's Receipts Recorded     |                                                                                                                                                                                                                                                                                       | G101—Collection Reports are Recorded |
| Notes                                  |                                                                                                                                                                                                                                                                                       |                                      |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

7102

Account  
Title

► Accountability For Cash In Treasury

Account  
Number  
▲ ▲

Description

Identifies monies deposited by agencies in commercial banks to the credit of the State Treasurer which have been officially cleared into the State Treasury upon which no warrant transfer of funds or warrants have not been issued. Correlates with Account 1105 – Cash in Treasury.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 453—Cash Accountability Ledger

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

G112—Dishonored Checks are Purchased  
 G113—Agency Warrant Account Established  
 G114—Auditor's Warrants are Issued  
 G120—Transfer Between Accounting Entities

G102—Treasurer's Receipts Recorded  
 G118—Stop Payments Notices are Issued  
 G119—Stale-dated Warrants are Cancelled  
 G120—Transfer between Accounting Entities

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                          | 7103                                                |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Account Title                          | ► Accountability For Agency Warrant Accounts                                                                                                                                                                             | Account Number ▲                                    |
| Description                            | Identifies that amount of treasury cash deposited by a State agency in behalf of an accounting entity which may be disbursed through issuance of an agency warrant. Correlates with Account 1103—Agency Warrant Account. |                                                     |
| Subsidiary Ledgers                     | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                 | Debit<br><input checked="" type="checkbox"/> Credit |
| Form 455—Agency Warrant Account Ledger |                                                                                                                                                                                                                          |                                                     |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                          |                                                     |
| Debits                                 |                                                                                                                                                                                                                          | Credits                                             |
| G115—Agency Warrants are Issued        |                                                                                                                                                                                                                          | G113—Agency Warrant Account Established             |
| Notes                                  |                                                                                                                                                                                                                          |                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                       |                                                                                                                                               | 7201                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                | ► Accountability For Outstanding Warrants                                                                                                     | Account Number ▲                                                             |
| Description                                                                                                                                                                                                                                                  | Identifies the total amount of warrants issued against an accounting entity's cash in treasury which have not been redeemed by the Treasurer. |                                                                              |
|                                                                                                                                                                                                                                                              | NORMAL ACCOUNT BALANCE ►                                                                                                                      | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                                           | Form 454—Outstanding Warrant Ledger                                                                                                           |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                 |                                                                                                                                               |                                                                              |
| Debits                                                                                                                                                                                                                                                       | Credits                                                                                                                                       |                                                                              |
| G16—Presented Warrants are Purchased<br>G117—Presented Warrants Cashed are Purchased<br>G118—Stop Payments Notices are Issued<br>G119—Stale-dated Warrants are Cancelled<br>G121—Presented Warrants are Registered<br>G122—Registered Warrants are Purchased | G114—Auditor's Warrants are Issued<br>G115—Agency Warrants are Issued                                                                         |                                                                              |
| Notes                                                                                                                                                                                                                                                        |                                                                                                                                               |                                                                              |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

7202

Account  
Title

► Accountability For Registered Warrants

Account  
Number ▲

Description

Identifies the total amount of warrants held by a commercial bank to effect a loan to the State.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
ledgers

None

A listing is to be maintained to identify warrants which have been registered.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

G122—Registered Warrants are Purchased

G121—Presented Warrants are Registered

Notes

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

8101

Account  
Title

► General Fund Fixed Asset Investments

Account  
▲ Number ▲

Description

Identifies the total amount of fixed assets purchased from the General Fund.

NORMAL ACCOUNT BALANCE ►

Debit  
 CreditSubsidiary  
Ledgers

Form 445-General Property Ledger

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

J102-General Fixed Assets: Sold or Liquidated

## Credits

J101-General Fixed Asset Fund: Assets Recorded

Notes

This account is used only in the General Fixed Asset Fund.

Offset to Accounts 6401-6406 insofar as the General Fund is concerned.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY        |                                                                                                                                                               | 8102                                                                                                                                        |  |       |   |        |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                 | ► Earmarked Revenue Fund Fixed Asset Investments                                                                                                              | Account Number ▲                                                                                                                            |  |       |   |        |
| Description                                   | Identifies the total amount of fixed assets purchased from specified accounts within the Earmarked Revenue Fund.                                              |                                                                                                                                             |  |       |   |        |
|                                               | NORMAL ACCOUNT BALANCE ►                                                                                                                                      | <table border="1" style="float: right; margin-right: 10px;"> <tr> <td></td><td>Debit</td></tr> <tr> <td>X</td><td>Credit</td></tr> </table> |  | Debit | X | Credit |
|                                               | Debit                                                                                                                                                         |                                                                                                                                             |  |       |   |        |
| X                                             | Credit                                                                                                                                                        |                                                                                                                                             |  |       |   |        |
| Subsidiary Ledgers                            | Form 445—General Property Ledger                                                                                                                              |                                                                                                                                             |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                  |                                                                                                                                                               |                                                                                                                                             |  |       |   |        |
| Debits                                        | Credits                                                                                                                                                       |                                                                                                                                             |  |       |   |        |
| J102—General Fixed Assets: Sold or Liquidated | J101—General Fixed Asset Fund: Assets Recorded                                                                                                                |                                                                                                                                             |  |       |   |        |
| Notes                                         | <p><i>This account is used only in the General Fixed Asset Fund.</i></p> <p><i>Offset to Accounts 6401-6406 insofar as the general fund is concerned.</i></p> |                                                                                                                                             |  |       |   |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

8104

Account  
Title

► Federal and Private Revenue Fund Fixed Asset Investments

Account  
Number ▲

Description

Identifies the total amount of fixed assets purchased from specified accounts within the Federal and Private Revenue Fund.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 445-General Property Ledger

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

J102-General Fixed Assets: Sold or Liquidated

## Credits

J101-General Fixed Asset Fund: Assets Recorded

Notes

*This account is used only in the General Fixed Asset Fund.  
Offset to Accounts 6401-6406 insofar as the General Fund is concerned.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY        |                                                                                                                                                               | 8106                                                                                              |  |       |   |        |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                 | Bond Proceeds and Insurance Clearance Fund Fixed Asset Investment                                                                                             | Account Number                                                                                    |  |       |   |        |
| Description                                   | Identifies the total amount of fixed assets purchased from specified accounts within the Bond Proceeds and Insurance Clearance Fund.                          |                                                                                                   |  |       |   |        |
|                                               | NORMAL ACCOUNT BALANCE ►                                                                                                                                      | <table border="1"> <tr> <td></td><td>Debit</td></tr> <tr> <td>X</td><td>Credit</td></tr> </table> |  | Debit | X | Credit |
|                                               | Debit                                                                                                                                                         |                                                                                                   |  |       |   |        |
| X                                             | Credit                                                                                                                                                        |                                                                                                   |  |       |   |        |
| Subsidiary Ledgers                            | Form 445—General Property Ledger                                                                                                                              |                                                                                                   |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                  |                                                                                                                                                               |                                                                                                   |  |       |   |        |
| Debits                                        | Credits                                                                                                                                                       |                                                                                                   |  |       |   |        |
| J102—General Fixed Assets: Sold or Liquidated | J101—General Fixed Asset Fund: Assets Recorded                                                                                                                |                                                                                                   |  |       |   |        |
| Notes                                         | <p><i>This account is used only in the General Fixed Asset Fund.</i></p> <p><i>Offset to Accounts 6401-6406 insofar as the General Fund is concerned.</i></p> |                                                                                                   |  |       |   |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

8107

Account  
Title

► Revolving Fund Fixed Asset Investments

Account  
Number ▲

Description

Identifies the total amount of fixed assets purchased from specified accounts within the Revolving Fund.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Form 445—General Property Ledger

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

J102—General Fixed Assets: Sold or Liquidated

## Credits

J101—General Fixed Asset Fund: Assets Recorded

Notes

*This account is used only in the General Fixed Asset Fund.  
Offset to Accounts 5401-6406 insofar as the General Fund is concerned.*

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

9101

Account  
Title

► Bonds Payable

Account  
Number ▲

Description

Identifies the total principal amount owing on long-term bonds issued by the State.

## NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Administering agencies are required to maintain detailed ledger cards to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

H103—Bonds Principal Retired: Long-Term Debt Fund

## Credits

H101—Bonds Sold: Long-Term Debt Fund

Notes

*This account is used only in the Long-Term Debt Fund.*

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

9102

Account  
Title

► Notes Payable

Account  
Number ▲

Description

Identifies the total principal amount owing on long-term notes issued by the State.

NORMAL ACCOUNT BALANCE ►

|   |        |
|---|--------|
|   | Debit  |
| X | Credit |

Subsidiary  
Ledgers

Administering agencies are required to maintain detailed ledger cards to identify the composition of this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits .

H203—Note Principal Retired: Long-Term  
Debt Fund

H201—Notes Issued: Long-Term Debt Fund

Notes

*This account is used only in the Long-Term Debt Fund.*

